

~~(ii) 50% may be claimed in the taxable year in which the Department of Natural Resources issues a final certificate of reforestation or timber stand improvement.~~

~~[(i-1)] (1) The subtraction under subsection (a) of this section includes an amount equal to \$3,000 if an individual is a qualifying volunteer fire, rescue, or emergency medical services member for the taxable year, as determined under paragraph (2) of this subsection.~~

~~(2) An individual is a qualifying volunteer fire, rescue, or emergency medical services member for the taxable year eligible for the subtraction modification under this subsection if the individual:~~

~~(i) is an active member of a bona fide Maryland fire, rescue, or emergency medical services organization;~~

~~(ii) serves the organization in a volunteer capacity without compensation, except nominal expenses or meals;~~

~~(iii) 1. qualifies for active status during the taxable year under:~~

~~A. a volunteer fire, rescue, or emergency medical services personnel length of service award program operated by a county or municipal corporation of the State, if the length of service award program requires for active status qualification a minimum of 50 points per year and that points be earned in at least two different categories; or~~

~~B. a point system established by a county or municipal corporation that does not operate a volunteer fire, rescue, or emergency medical services personnel length of service award program, to identify active volunteer fire, rescue, or emergency medical services members, if the point system requires for active status qualification a minimum of 50 points per year and that points be earned in at least two different categories; or~~

~~2. has maintained active status for at least 25 years under a volunteer fire, rescue, or emergency medical services personnel length of service award program or a point system established in lieu of a length of service award program; and~~

~~(iv) will have been an active member of a bona fide Maryland fire, rescue, or emergency medical services organization for at least 72 months during the last 10 calendar years by December 31 of the taxable year.~~

~~(3) Each fire, rescue, or emergency medical services organization shall:~~

~~(i) maintain a record of the points earned by each individual during each calendar year;~~

~~(ii) provide each member a report identifying the number of points earned in each category by February 15 of the following year; and~~

~~(iii) provide a report that includes the names, Social Security numbers, and points earned by those members qualifying for the subtraction modification under this section to the Maryland State Firemen's Association by May 1 of the following year.~~