

Article - Tax - General

Section 10-208(1)

Annotated Code of Maryland

(1988 Volume and 1996 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - General

10-208.

(a) In addition to the modification under § 10-207 of this subtitle, the amounts under this section are subtracted from the federal adjusted gross income of a resident to determine Maryland adjusted gross income.

(L) (1) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES AN AMOUNT EQUAL TO \$3,000 IF AN INDIVIDUAL IS A QUALIFYING VOLUNTEER POLICE OFFICER FOR THE TAXABLE YEAR, AS DETERMINED UNDER PARAGRAPH (2) OF THIS SUBSECTION.

(2) AN INDIVIDUAL IS A QUALIFYING VOLUNTEER POLICE OFFICER 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 POLICE AGENCY;

(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 POLICE LENGTH OF SERVICE AWARD PROGRAM OPERATED BY A COUNTY OR MUNICIPAL CORPORATION OF THE STATE, IF THE MEMBER QUALIFIES FOR THE LENGTH OF SERVICE AWARD PROGRAM UNDER THE POLICE AGENCY'S RULES AND REGULATIONS; OR~~

~~B. A POINT SYSTEM OR OTHER SYSTEM OF QUALIFICATION ESTABLISHED BY A COUNTY OR MUNICIPAL CORPORATION THAT DOES NOT OPERATE A VOLUNTEER POLICE OFFICER LENGTH OF SERVICE AWARD PROGRAM, TO IDENTIFY ACTIVE VOLUNTEER POLICE OFFICERS, IF THE QUALIFICATION SYSTEM IS INCORPORATED INTO THE POLICE AGENCY'S RULES AND REGULATIONS; OR A VOLUNTEER POLICE LENGTH OF SERVICE AWARD PROGRAM ESTABLISHED BY THE POLICE TRAINING COMMISSION IN CONJUNCTION WITH THE MARYLAND ASSOCIATION OF COUNTIES AND THE MARYLAND MUNICIPAL LEAGUE, THAT INCLUDES UNIFORM SYSTEMS FOR QUALIFICATION, CERTIFICATION, AND RECORD KEEPING, IF THE PROGRAM IS INCORPORATED INTO THE POLICE AGENCY'S RULES AND REGULATIONS; OR~~