

CHAPTER 375

(Senate Bill 655)

AN ACT concerning

Income Tax - United States Coast Guard Auxiliary Members

FOR the purpose of making certain members of the United States Coast Guard Auxiliary eligible for a certain subtraction modification under the Maryland income tax for qualifying volunteer fire, rescue, or emergency medical services members; providing that an individual may not qualify for the subtraction modification based on membership in the United States Coast Guard Auxiliary unless the United States Coast Guard Auxiliary maintains certain records and provides certain reports; providing for the application of this Act; and generally relating to an income tax subtraction modification for certain members of the United States Coast Guard Auxiliary.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 10-208(i-1)

Annotated Code of Maryland

(1997 Replacement Volume and 1998 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.

(i-1) (1) The subtraction under subsection (a) of this section includes an amount equal to \$3,500 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 OR OF THE UNITED STATES COAST GUARD AUXILIARY;

(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