

(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 OR BY THE UNITED STATES COAST GUARD AUXILIARY, 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 OR OF THE UNITED STATES COAST GUARD AUXILIARY for at least 72 months during the last 10 calendar years by December 31 of the taxable year.

(3) (I) Each fire, rescue, or emergency medical services organization ~~AND THE UNITED STATES COAST GUARD AUXILIARY~~ shall:

(i) 1. maintain a record of the points earned by each individual during each calendar year;

(ii) 2. provide each member a report identifying the number of points earned in each category by February 15 of the following year; and

(iii) 3. provide a report that includes the names, Social Security numbers, and points earned by those members qualifying for the subtraction modification under this ~~section~~ SUBSECTION to the Maryland State Firemen's Association by May 1 of the following year.

(II) AN INDIVIDUAL MAY NOT QUALIFY FOR THE SUBTRACTION UNDER THIS SUBSECTION BASED ON MEMBERSHIP IN THE UNITED STATES COAST GUARD AUXILIARY UNLESS THE UNITED STATES COAST GUARD AUXILIARY:

1. MAINTAINS A RECORD OF THE POINTS EARNED BY EACH INDIVIDUAL DURING EACH CALENDAR YEAR;