

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 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:

1. 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 FOR AT LEAST:

- A. 72 MONTHS AFTER DECEMBER 31, 1999;
- B. 60 MONTHS AFTER DECEMBER 31, 2000;
- C. 48 MONTHS AFTER DECEMBER 31, 2001; AND