

2. has maintained active status for at least 25 years under a volunteer fire, rescue, or emergency medical services personnel OR AUXILIARY 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 AN AUXILIARY ORGANIZATION OF A BONA FIDE MARYLAND FIRE, RESCUE, OR EMERGENCY MEDICAL SERVICES ORGANIZATION 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
- D. 36 months after December 31, 2002; or

2. the United States Coast Guard Auxiliary during the last 10 calendar years by December 31 of the taxable year for at least 72 months.

(3) (i) Each fire, rescue, or emergency medical services organization OR AUXILIARY ORGANIZATION shall:

- 1. maintain a record of the points earned by each individual during each calendar year;
- 2. provide each member a report identifying the number of points earned in each category by February 15 of the following year; and
- 3. provide a report that includes the names, Social Security numbers, and points earned by those members qualifying for the subtraction modification under this 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;
- 2. provides each member a report identifying the number of points earned in each category by February 15 of the following year; and
- 3. provides a report that includes the names, Social Security numbers, and points earned by those members qualifying for the subtraction modification under this subsection to the Comptroller on or before October 1 of each year.