

(4) To qualify for the subtraction modification under this subsection, an individual shall attach to the individual's income tax return a copy of the report provided by the organization under paragraph (3) of this subsection.

(5) On or before October 1 of each year, the Maryland State Firemen's Association shall submit to the Department of Public Safety and Correctional Services and the Office of the Comptroller a report stating the participation in the point system by the various local subdivisions with the names and Social Security numbers of individuals who qualified for the subtraction modification under this subsection for the preceding taxable year.

(6) (i) A person may not knowingly make or cause any false statement or report to be made in any application or in any document required under this subsection.

(ii) Any person who violates or attempts to violate any provision of subparagraph (i) of this paragraph shall be subject to a fine of \$1,000.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2001, and shall be applicable to all taxable years beginning after December 31, 2000.

Approved May 15, 2001.

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## CHAPTER 437

### (House Bill 1095)

AN ACT concerning

**Income Tax - Subtraction Modification for Volunteer Fire, Rescue, and  
Emergency Medical Services Personnel - Ladies' Auxiliary**

FOR the purpose of making a certain subtraction modification for qualifying volunteer fire, rescue, and emergency medical services personnel applicable to certain members of an auxiliary organization of certain fire, rescue, or emergency medical services organizations; providing for the application of this Act; and generally relating to a subtraction modification for qualifying volunteer fire, rescue, and emergency medical services personnel and auxiliary members.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 10-208(i-1)

Annotated Code of Maryland

(1997 Replacement Volume and 2000 Supplement)

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