

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:

1. a bona fide Maryland fire, rescue, or emergency medical services organization;

2. AN AUXILIARY ORGANIZATION OF A BONA FIDE MARYLAND FIRE, RESCUE, OR EMERGENCY MEDICAL SERVICES ORGANIZATION; or

3. [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 OR AUXILIARY 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 OR AUXILIARY length of service award program or by the United States Coast Guard Auxiliary, to identify active MEMBERS OF A volunteer fire, rescue, or emergency medical services [members] ORGANIZATION OR AUXILIARY ORGANIZATION, 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 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