

## Article - Tax - General

## Section 10-207(a)

Annotated Code of Maryland

(1997 Replacement Volume and 2000 Supplement)

~~BY repealing and reenacting, with amendments,~~~~Article - Tax - General~~~~Section 10-207(e)~~~~Annotated Code of Maryland~~~~(1997 Replacement Volume and 2000 Supplement)~~

BY adding to

Article - Tax - GeneralSection 10-207(e-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:

**Article - Tax - General**

## 10-207.

(a) To the extent included in federal adjusted gross income, the amounts under this section are subtracted from the federal adjusted gross income of a resident to determine Maryland adjusted gross income.

~~(e) The subtraction under subsection (a) of this section includes a payment from a pension system to an individual for a disability [or], injury, OR DEATH that arose out of and in the course of [the individual's] employment as:~~

- ~~(1) [a policeman or fire fighter] A LAW ENFORCEMENT OFFICER OF THE UNITED STATES, A STATE, OR A POLITICAL SUBDIVISION OF A STATE;~~
- ~~(2) A SHERIFF OR DEPUTY SHERIFF;~~
- ~~(3) A CORRECTIONAL OFFICER;~~
- ~~(4) A VOLUNTEER OR PROFESSIONAL FIRE FIGHTER OR RESCUE SQUAD MEMBER; OR~~
- ~~(5) A SWORN MEMBER OF THE MARYLAND STATE FIRE MARSHAL'S OFFICE.~~

(E-1) (1) IN THIS SUBSECTION, "LAW ENFORCEMENT OFFICER" MEANS A LAW ENFORCEMENT OFFICER AS DEFINED IN ARTICLE 27, § 727(B) OF THE CODE OR OTHER SWORN LAW ENFORCEMENT OFFICER OF THE UNITED STATES, A STATE, OR A POLITICAL SUBDIVISION OF A STATE.