Approved May 18, 2001.

CHAPTER 634

(House Bill 19)

AN ACT concerning

Income Tax – Subtraction Modification – Police Auxiliary or Reserve Volunteer

FOR the purpose of altering the application of a certain subtraction modification under the Maryland State income tax for certain qualifying active members of a bona fide Maryland police agency; authorizing certain police auxiliary and reserve volunteers to qualify for a certain subtraction modification; altering certain qualifications for a certain subtraction modification; requiring a bona fide Maryland police agency to maintain certain records and provide certain reports; providing for the application of this Act; and generally relating to an income tax subtraction modification for certain members of a police auxiliary or reserve volunteer program.

BY repealing and reenacting, without amendments,
Article – Tax – General
Section 10–208(a)
Annotated Code of Maryland
(1997 Replacement Volume and 2000 Supplement)

BY repealing and reenacting, with amendments,
Article – Tax – General
Section 10–208(l)
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

10–208.

(a) In addition to the modification under § 10–207 of this subtitle, the amounts under this section are subtracted from the federal adjusted gross income of a resident to determine Maryland adjusted gross income.

(l) (1) The subtraction under subsection (a) of this section includes an amount equal to $3,500 if an individual is a qualifying [volunteer police officer] POLICE AUXILIARY OR RESERVE VOLUNTEER for the taxable year, as determined under paragraph (2) of this subsection.