

CHAPTER 267

(Senate Bill 746)

AN ACT concerning

**Volunteer Police, Fire, Rescue, and Emergency Medical Services Personnel
Subtraction Modification Program - Active Military Service and Civilian
Support Personnel**

FOR the purpose of altering the criteria for qualification for certain subtraction modifications allowed for certain qualifying volunteer police, fire, rescue, and emergency medical services personnel; providing for the application of this Act; and generally relating to certain subtraction modifications allowed for certain qualifying volunteer police, fire, rescue, and emergency medical services personnel.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 10-208(i-1)(2) and (l)(2)

Annotated Code of Maryland

(1997 Replacement Volume and 2002 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.

(i-1) (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. 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