

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 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; ~~OR~~

3. IS A MEMBER OF THE NATIONAL GUARD OR OTHER RESERVE COMPONENT OF THE UNITED STATES ARMED FORCES WHO HAS BEEN ORDERED INTO ACTIVE MILITARY SERVICE AND WHO SERVES ON ACTIVE DUTY IN THE ARMED FORCES OF THE UNITED STATES DURING THE TAXABLE YEAR; OR

4. IS A CIVILIAN OR A MEMBER OF THE MERCHANT MARINE ON ASSIGNMENT IN SUPPORT OF THE ARMED FORCES OF THE UNITED STATES DURING THE TAXABLE YEAR IN AN AREA DESIGNATED AS A COMBAT ZONE BY EXECUTIVE ORDER OF THE PRESIDENT; 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 fire, rescue, or emergency medical services organization during the last 10 calendar years by December 31 of the taxable year for at least:

- A. 72 months after December 31, 1999;
- B. 60 months after December 31, 2000;
- C. 48 months after December 31, 2001; and
- D. 36 months after December 31, 2002; or

2. the United States Coast Guard Auxiliary during the last 10 calendar years by December 31 of the taxable year for at least 72 months.

(1) (2) An individual is a qualifying police auxiliary or reserve volunteer for the taxable year eligible for the subtraction modification under this subsection if the individual:

- (i) is an active member of a bona fide Maryland police agency;
- (ii) serves the organization in a volunteer capacity without compensation, except nominal expenses or meals;