SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 38A - Fires and Investigations

[State] SENATOR WILLIAM H. AMOSS Fire, Rescue, and Ambulance Fund 45A.

- (e) "Fund" means the SENATOR WILLIAM H. AMOSS Fire, Rescue, and Ambulance Fund established under this subtitle.

 45B.
- (a) [A State] THE SENATOR WILLIAM H. AMOSS Fire, Rescue, and Ambulance Fund is established to promote:
- (1) The delivery of effective and high quality fire protection, rescue, and ambulance services to the citizens of this State;
- (2) Increased financial support for fire, rescue, and ambulance companies by local governments; and
- (3) The continued financial viability of volunteer fire, rescue, and ambulance companies given the greatly increased costs of apparatus and other types of equipment.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 1998.

Approved April 14, 1998.

CHAPTER 4

(Senate Bill 750)

AN ACT concerning

Income Tax Reduction

FOR the purpose of altering a certain tax rate under the Maryland State income tax on individuals for certain taxable years; altering the amount that an individual may deduct for certain exemptions to determine Maryland taxable income for purposes of the State income tax for certain taxable years; altering the amount of a certain subtraction modification for two-income married couples filing joint returns for certain taxable years; requiring the Spending Affordability Committee to include a certain recommendation in a certain report; requiring the Governor to appropriate certain amounts to the Revenue Stabilization Account of the State Reserve Fund for certain fiscal years; requiring the Governor to transfer certain funds from the Revenue Stabilization Account of the State Reserve Fund to the General Fund for certain purposes; providing for the