

certain fire, rescue, or emergency medical services organizations; repealing certain obsolete language; providing for the application of this Act; and generally relating to a subtraction modification under the Maryland income tax for service in certain fire, rescue, or emergency medical services organizations.

BY repealing and reenacting, without amendments,
 Article – Tax – General
 Section 10-208(a)
 Annotated Code of Maryland
 (2004 Replacement Volume and 2007 Supplement)

BY repealing and reenacting, with amendments,
 Article – Tax – General
 Section 10-208(i-1)
 Annotated Code of Maryland
 (2004 Replacement Volume and 2007 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.

(i-1) (1) The subtraction under subsection (a) of this section includes an amount equal to \$3,500 if an individual is a qualifying volunteer fire, rescue, or emergency medical services member for the taxable year, as determined under paragraph (2) of this subsection.

(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