

SENATE BILL 872

Q3

1lr2714

By: **Senator Jackson**

Introduced and read first time: February 9, 2021

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Volunteer Fire, Rescue, and**
3 **Emergency Medical Services**

4 FOR the purpose of increasing for a certain taxable year the amount of a subtraction
5 modification under the Maryland income tax for certain qualifying volunteer fire,
6 rescue, and emergency medical services members; and generally relating to a
7 subtraction modification under the Maryland income tax for qualifying volunteer
8 fire, rescue, and emergency medical services members.

9 BY repealing and reenacting, without amendments,
10 Article – Tax – General
11 Section 10–208(a) and (i–1)(1)
12 Annotated Code of Maryland
13 (2016 Replacement Volume and 2020 Supplement)

14 BY repealing and reenacting, with amendments,
15 Article – Tax – General
16 Section 10–208(i–1)(3)
17 Annotated Code of Maryland
18 (2016 Replacement Volume and 2020 Supplement)

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

21 **Article – Tax – General**

22 10–208.

23 (a) To the extent included in federal adjusted gross income, the amounts under
24 this section are subtracted from the federal adjusted gross income of a resident to determine
25 Maryland adjusted gross income.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

5 (3) The amount of the subtraction under paragraph (1) of this subsection is
6 equal to:

7 (i) \$4,750 for a taxable year beginning after December 31, 2017, but
8 before January 1, 2019;

9 (ii) \$5,000 for a taxable year beginning after December 31, 2018, but
10 before January 1, 2020;

11 (iii) \$6,000 for a taxable year beginning after December 31, 2019, but
12 before January 1, 2021; **AND**

13 (iv) **[\$6,500] \$7,000** for a taxable year beginning after December 31,
14 2020[, but before January 1, 2022; and

15 (v) \$7,000 for a taxable year beginning after December 31, 2021].

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
17 1, 2021.