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By: **Delegates Conway, W. Baker, Bohanan, Bozman, D'Amato, Donoghue, Eckardt, Edwards, Guns, James, Malone, McClenahan, Moe, Riley, Rudolph, Schisler, Walkup, and Wood Wood, Bartlett, Carlson, Conroy, Cryor, Finifter, Healey, Heller, Hixson, Howard, Marriott, McKee, Patterson, Phillips, Ports, Rosso, Rzepkowski, and Shriver**

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Committee Report: Favorable with amendments  
House action: Adopted  
Read second time: March 25, 2000

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CHAPTER 472

1 AN ACT concerning

2 **Income Tax - Subtraction Modification for Fire, Rescue, or Emergency**  
3 **Medical Services Membership**

4 FOR the purpose of reducing over the course of a certain number of years the duration  
5 of service required in bona fide Maryland volunteer fire, rescue, or emergency  
6 medical service organizations for an individual to be eligible for a subtraction  
7 modification under the Maryland income tax; making technical changes;  
8 providing for the application of this Act; and generally relating to a subtraction  
9 modification under the Maryland income tax for service in certain volunteer  
10 fire, rescue, or emergency medical service organizations.

11 BY repealing and reenacting, with amendments,  
12 Article - Tax - General  
13 Section 10-208(i-1)  
14 Annotated Code of Maryland  
15 (1997 Replacement Volume and 1999 Supplement)

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

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**Article - Tax - General**

2 10-208.

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

7 (2) An individual is a qualifying volunteer fire, rescue, or emergency  
8 medical services member for the taxable year eligible for the subtraction modification  
9 under this subsection if the individual:

10 (i) is an active member of a bona fide Maryland fire, rescue, or  
11 emergency medical services organization or of the United States Coast Guard  
12 Auxiliary;

13 (ii) serves the organization in a volunteer capacity without  
14 compensation, except nominal expenses or meals;

15 (iii) 1. qualifies for active status during the taxable year under:

16 A. a volunteer fire, rescue, or emergency medical services  
17 personnel length of service award program operated by a county or municipal  
18 corporation of the State, if the length of service award program requires for active  
19 status qualification a minimum of 50 points per year and that points be earned in at  
20 least two different categories; or

21 B. a point system established by a county or municipal  
22 corporation that does not operate a volunteer fire, rescue, or emergency medical  
23 services personnel length of service award program or by the United States Coast  
24 Guard Auxiliary, to identify active volunteer fire, rescue, or emergency medical  
25 services members, if the point system requires for active status qualification a  
26 minimum of 50 points per year and that points be earned in at least two different  
27 categories; or

28 2. has maintained active status for at least 25 years under a  
29 volunteer fire, rescue, or emergency medical services personnel length of service  
30 award program or a point system established in lieu of a length of service award  
31 program; and

32 (iv) will have been an active member of:

33 1. a bona fide Maryland fire, rescue, or emergency medical  
34 services organization [or of the United States Coast Guard Auxiliary for at least 72  
35 months] during the last 10 calendar years by December 31 of the taxable year FOR AT  
36 LEAST:

37 A. 72 MONTHS AFTER DECEMBER 31, 1999;

1 B. 60 MONTHS AFTER DECEMBER 31, 2000;

2 C. 48 MONTHS AFTER DECEMBER 31, 2001; AND

3 D. 36 MONTHS AFTER DECEMBER 31, 2002; OR

4 2. THE UNITED STATES COAST GUARD AUXILIARY DURING  
5 THE LAST 10 CALENDAR YEARS BY DECEMBER 31 OF THE TAXABLE YEAR FOR AT  
6 LEAST 72 MONTHS.

7 (3) (i) Each fire, rescue, or emergency medical services organization  
8 shall:

9 1. maintain a record of the points earned by each individual  
10 during each calendar year;

11 2. provide each member a report identifying the number of  
12 points earned in each category by February 15 of the following year; and

13 3. provide a report that includes the names, Social Security  
14 numbers, and points earned by those members qualifying for the subtraction  
15 modification under this subsection to the Maryland State Firemen's Association by  
16 May 1 of the following year.

17 (ii) An individual may not qualify for the subtraction under this  
18 subsection based on membership in the United States Coast Guard Auxiliary unless  
19 the United States Coast Guard Auxiliary:

20 1. maintains a record of the points earned by each individual  
21 during each calendar year;

22 2. provides each member a report identifying the number of  
23 points earned in each category by February 15 of the following year; and

24 3. provides a report that includes the names, Social Security  
25 numbers, and points earned by those members qualifying for the subtraction  
26 modification under this subsection to the Comptroller on or before October 1 of each  
27 year.

28 (4) To qualify for the subtraction modification under this subsection, an  
29 individual shall attach to the individual's income tax return a copy of the report  
30 provided by the organization under paragraph (3) of this subsection.

31 (5) On or before October 1 of each year, the Maryland State Firemen's  
32 Association shall submit to the Department of Public Safety and Correctional  
33 Services and the Office of the Comptroller a report stating the participation in the  
34 point system by the various local subdivisions with the names and Social Security  
35 numbers of individuals who qualified for the subtraction modification under this  
36 subsection for the preceding taxable year.

1                   (6)       (i)       A person may not knowingly make or cause any false statement  
2 or report to be made in any application or in any document required under this  
3 subsection.

4                               (ii)       Any person who violates or attempts to violate any provision of  
5 subparagraph (i) of this paragraph shall be subject to a fine of \$1,000.

6       SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
7 July 1, 2000 and shall be applicable to all taxable years beginning after December 31,  
8 1999.