
By: ~~Senator Baker~~ Senators Baker, Hoffman, Van Hollen, Currie, Hogan,
Kasemeyer, Lawlah, Madden, McFadden, Middleton, Munson, Neall,
Ruben, and Stoltzfus

Introduced and read first time: January 24, 2001
Assigned to: Budget and Taxation

Committee Report: Favorable with amendments
Senate action: Adopted
Read second time: February 21, 2001

CHAPTER 584

1 AN ACT concerning

2 **Public Safety Officer Survivor Benefits - Income Tax Subtraction**
3 **Modification**

4 FOR the purpose of ~~altering the circumstances under which a certain~~ allowing a
5 subtraction modification ~~is allowed~~ under the Maryland income tax for certain
6 payments from a pension system relating to certain public safety employment;
7 ~~specifying the types of employment for which the subtraction modification is~~
8 ~~allowed~~; providing for the application of this Act; and generally relating to an
9 income tax subtraction modification for certain payments from a pension system
10 relating to certain public safety employment.

11 BY repealing and reenacting, without amendments,
12 Article - Tax - General
13 Section 10-207(a)
14 Annotated Code of Maryland
15 (1997 Replacement Volume and 2000 Supplement)

16 ~~BY repealing and reenacting, with amendments,~~
17 ~~Article - Tax - General~~
18 ~~Section 10-207(e)~~
19 ~~Annotated Code of Maryland~~
20 ~~(1997 Replacement Volume and 2000 Supplement)~~

21 BY adding to
22 Article - Tax - General

1 Section 10-207(e-1)
 2 Annotated Code of Maryland
 3 (1997 Replacement Volume and 2000 Supplement)

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

6 **Article - Tax - General**

7 10-207.

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

11 ~~(e) The subtraction under subsection (a) of this section includes a payment~~
 12 ~~from a pension system to an individual for a disability [or], injury, OR DEATH that~~
 13 ~~arose out of and in the course of [the individual's] employment as:~~

14 ~~(1) [a policeman or fire fighter] A LAW ENFORCEMENT OFFICER OF THE~~
 15 ~~UNITED STATES, A STATE, OR A POLITICAL SUBDIVISION OF A STATE;~~

16 ~~(2) A SHERIFF OR DEPUTY SHERIFF;~~

17 ~~(3) A CORRECTIONAL OFFICER;~~

18 ~~(4) A VOLUNTEER OR PROFESSIONAL FIRE FIGHTER OR RESCUE SQUAD~~
 19 ~~MEMBER; OR~~

20 ~~(5) A SWORN MEMBER OF THE MARYLAND STATE FIRE MARSHAL'S~~
 21 ~~OFFICE.~~

22 (E-1) (1) IN THIS SUBSECTION, "LAW ENFORCEMENT OFFICER" MEANS A LAW
 23 ENFORCEMENT OFFICER AS DEFINED IN ARTICLE 27, § 727(B) OF THE CODE OR
 24 OTHER SWORN LAW ENFORCEMENT OFFICER OF THE UNITED STATES, A STATE, OR A
 25 POLITICAL SUBDIVISION OF A STATE.

26 (2) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION
 27 INCLUDES A PAYMENT FROM A PENSION SYSTEM TO THE SURVIVING SPOUSE OR
 28 OTHER BENEFICIARY OF A LAW ENFORCEMENT OFFICER OR FIRE FIGHTER WHOSE
 29 DEATH ARISES OUT OF OR IN THE COURSE OF EMPLOYMENT AS A LAW
 30 ENFORCEMENT OFFICER OR FIRE FIGHTER.

31 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
 32 July 1, 2001, and shall be applicable to all taxable years beginning after December 31,
 33 2000.

