

SENATE BILL 746

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Q3

2003 Regular Session
(3r2601)

ENROLLED BILL
-- Budget and Taxation/Ways and Means --

Introduced by **Senator Miller**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this
____ day of _____ at _____ o'clock, ____ M.

President.

CHAPTER 267

1 AN ACT concerning

2 **Volunteer Police, Fire, Rescue, and Emergency Medical Services Personnel**
3 **Subtraction Modification Program - Active Military Service and Civilian**
4 **Support Personnel**

5 FOR the purpose of altering the criteria for qualification for certain subtraction
6 modifications allowed for certain qualifying volunteer police, fire, rescue, and
7 emergency medical services personnel; providing for the application of this Act;
8 and generally relating to certain subtraction modifications allowed for certain
9 qualifying volunteer police, fire, rescue, and emergency medical services
10 personnel.

11 BY repealing and reenacting, with amendments,
12 Article - Tax - General
13 Section 10-208(i-1)(2) and (l)(2)
14 Annotated Code of Maryland
15 (1997 Replacement Volume and 2002 Supplement)

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

3 **Article - Tax - General**

4 10-208.

5 (i-1) (2) An individual is a qualifying volunteer fire, rescue, or emergency
6 medical services member for the taxable year eligible for the subtraction modification
7 under this subsection if the individual:

8 (i) is an active member of:

9 1. a bona fide Maryland fire, rescue, or emergency medical
10 services organization;

11 2. an auxiliary organization of a bona fide Maryland fire,
12 rescue, or emergency medical services organization; or

13 3. the United States Coast Guard Auxiliary;

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

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

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

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

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

33 3. IS A MEMBER OF THE NATIONAL GUARD OR OTHER
34 RESERVE COMPONENT OF THE UNITED STATES ARMED FORCES WHO HAS BEEN
35 ORDERED INTO ACTIVE MILITARY SERVICE AND WHO SERVES ON ACTIVE DUTY IN
36 THE ARMED FORCES OF THE UNITED STATES DURING THE TAXABLE YEAR; OR

1 4. IS A CIVILIAN OR A MEMBER OF THE MERCHANT MARINE
2 ON ASSIGNMENT IN SUPPORT OF THE ARMED FORCES OF THE UNITED STATES
3 DURING THE TAXABLE YEAR IN AN AREA DESIGNATED AS A COMBAT ZONE BY
4 EXECUTIVE ORDER OF THE PRESIDENT; and

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

6 1. a bona fide Maryland fire, rescue, or emergency medical
7 services organization or an auxiliary organization of a bona fide Maryland fire,
8 rescue, or emergency medical services organization during the last 10 calendar years
9 by December 31 of the taxable year for at least:

10 A. 72 months after December 31, 1999;

11 B. 60 months after December 31, 2000;

12 C. 48 months after December 31, 2001; and

13 D. 36 months after December 31, 2002; or

14 2. the United States Coast Guard Auxiliary during the last
15 10 calendar years by December 31 of the taxable year for at least 72 months.

16 (1) (2) An individual is a qualifying police auxiliary or reserve volunteer for
17 the taxable year eligible for the subtraction modification under this subsection if the
18 individual:

19 (i) is an active member of a bona fide Maryland police agency;

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

22 (iii) 1. qualifies for active status during the taxable year under a
23 police auxiliary or reserve volunteer program approved by the Police Training
24 Commission in conjunction with the Maryland Association of Counties and the
25 Maryland Municipal League, that includes uniform systems for qualification and
26 record keeping, if the program is incorporated into the police agency's rules and
27 regulations; [or]

28 2. has maintained active status for at least 25 years under
29 the police auxiliary or reserve volunteer program; ~~OR~~

30 3. IS A MEMBER OF THE NATIONAL GUARD OR OTHER
31 RESERVE COMPONENT OF THE UNITED STATES ARMED FORCES WHO HAS BEEN
32 ORDERED INTO ACTIVE MILITARY SERVICE AND WHO SERVES ON ACTIVE DUTY IN
33 THE ARMED FORCES OF THE UNITED STATES DURING THE TAXABLE YEAR; OR

34 4. IS A CIVILIAN OR A MEMBER OF THE MERCHANT MARINE
35 ON ASSIGNMENT IN SUPPORT OF THE ARMED FORCES OF THE UNITED STATES

1 DURING THE TAXABLE YEAR IN AN AREA DESIGNATED AS A COMBAT ZONE BY
2 EXECUTIVE ORDER OF THE PRESIDENT; and

3 (iv) will have been an active member of a bona fide police agency for
4 at least 72 months during the last 10 calendar years by December 31 of the taxable
5 year.

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
7 July 1, 2003, and shall be applicable to all taxable years beginning after December 31,
8 2002.