HOUSE BILL 99

Q3 HB 1461/14 – W&M CF 5lr1427

By: Delegates Hixson, B. Barnes, Branch, Kaiser, Luedtke, Smith, Turner, Vaughn, and Walker

Introduced and read first time: January 23, 2015

Assigned to: Ways and Means

A BILL ENTITLED

1	AN ACT concerning
2	Income Tax Subtraction Modification - Retirement Income of Law
3	Enforcement, Correctional Officer, Fire, Rescue, and Emergency Services
4	Personnel
5	(Hometown Heroes)
6	FOR the purpose of providing a subtraction modification under the Maryland income tax
7	under certain circumstances for certain retirement income attributable to a
8	resident's employment as a law enforcement or correctional officer or the individual's
9	service as fire, rescue, or emergency services personnel; providing for the application
10	of this Act; and generally relating to a subtraction modification under the Maryland
11 12	income tax for certain retirement income attributable to a resident's employment as a law enforcement or correctional officer or the individual's service as fire, rescue, or
13	emergency services personnel.
10	emergency services personner.
14	BY repealing and reenacting, with amendments,
15	Article - Tax - General
16	Section 10–209
17	Annotated Code of Maryland
18	(2010 Replacement Volume and 2014 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	10–209.
23	(a) In this section:
24	(1) "employee retirement system" means a plan:

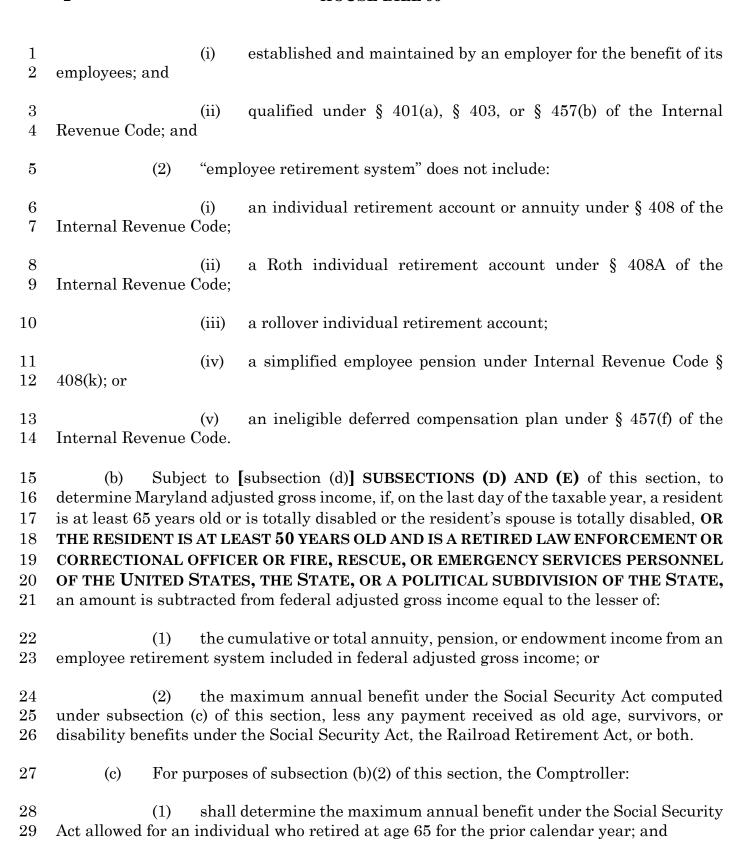
EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



30

(2)



may allow the subtraction to the nearest \$100.

- (d) Military retirement income that is included in the subtraction under § 10–207(q) of this subtitle may not be taken into account for purposes of the subtraction under this section.
- 4 IN THE CASE OF A RETIRED LAW ENFORCEMENT OR CORRECTIONAL OFFICER OR FIRE, RESCUE, OR EMERGENCY SERVICES PERSONNEL OF THE UNITED 5 6 STATES, THE STATE, OR A POLITICAL SUBDIVISION OF THE STATE, THE AMOUNT 7 INCLUDED UNDER SUBSECTION (B)(1) OF THIS SECTION IS LIMITED TO THE FIRST 8 \$10,000 OF RETIREMENT INCOME THAT IS ATTRIBUTABLE TO THE RESIDENT'S 9 EMPLOYMENT AS A LAW ENFORCEMENT OR CORRECTIONAL OFFICER OR FIRE, 10 RESCUE, OR EMERGENCY SERVICES PERSONNEL OF THE UNITED STATES, THE STATE, OR A POLITICAL SUBDIVISION OF THE STATE UNLESS: 11
- 12 (1) THE RESIDENT IS AT LEAST 65 YEARS OLD OR IS TOTALLY 13 DISABLED; OR
- 14 (2) THE RESIDENT'S SPOUSE IS TOTALLY DISABLED.

1

2

3

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2015, and shall be applicable to all taxable years beginning after December 31, 2014.