

HOUSE BILL 387

Q3
HB 1419/18 – W&M

9lr2578
CF 9lr2580

By: **Delegates Hornberger, Buckel, Cassilly, Cox, Kittleman, McComas, Metzgar, Miller, and Shoemaker**

Introduced and read first time: January 30, 2019

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Maryland Transportation Authority**
3 **Police**

4 FOR the purpose of altering a subtraction modification under the Maryland income tax for
5 certain law enforcement officers to include law enforcement officers who are
6 members of the Maryland Transportation Authority Police and reside in a political
7 subdivision with a certain crime rate; providing for the application of this Act; and
8 generally relating to a subtraction modification under the Maryland income tax for
9 members of the Maryland Transportation Authority Police.

10 BY repealing and reenacting, without amendments,
11 Article – Tax – General
12 Section 10–207(a)
13 Annotated Code of Maryland
14 (2016 Replacement Volume and 2018 Supplement)

15 BY repealing and reenacting, with amendments,
16 Article – Tax – General
17 Section 10–207(cc)
18 Annotated Code of Maryland
19 (2016 Replacement Volume and 2018 Supplement)

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

22 **Article – Tax – General**

23 10–207.

24 (a) To the extent included in federal adjusted gross income, the amounts under

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 this section are subtracted from the federal adjusted gross income of a resident to determine
2 Maryland adjusted gross income.

3 (cc) (1) (i) In this subsection the following words have the meanings
4 indicated.

5 (ii) “Law enforcement agency” has the meaning stated in § 3–201 of
6 the Public Safety Article.

7 (iii) “Law enforcement officer” means an individual who:

8 1. in an official capacity is authorized by law to make arrests;
9 and

10 2. is a member of a law enforcement agency, including a law
11 enforcement officer who serves in a probationary status or at the pleasure of the appointing
12 authority of a county or municipal corporation.

13 (iv) “Maryland Police Training and Standards Commission” means
14 the unit established under § 3–202 of the Public Safety Article.

15 (2) The subtraction under subsection (a) of this section includes the first
16 \$5,000 of income earned by a law enforcement officer if:

17 (i) 1. the law enforcement officer resides in the political
18 subdivision in which the law enforcement officer is employed; and

19 [(ii)] 2. the crime rate in the political subdivision exceeds the
20 State’s crime rate; **OR**

21 **(II) 1. THE LAW ENFORCEMENT OFFICER IS A MEMBER OF**
22 **THE MARYLAND TRANSPORTATION AUTHORITY POLICE; AND**

23 **2. THE LAW ENFORCEMENT OFFICER RESIDES IN A**
24 **POLITICAL SUBDIVISION IN WHICH THE CRIME RATE EXCEEDS THE STATE’S CRIME**
25 **RATE.**

26 (3) On or before September 1, 2016, and every 3 years thereafter, the
27 Maryland Police Training and Standards Commission shall certify to the Comptroller the
28 political subdivisions in which the crime rate exceeds the State’s crime rate.

29 **SECTION 2. AND BE IT FURTHER ENACTED,** That this Act shall take effect July
30 1, 2019, and shall be applicable to all taxable years beginning after December 31, 2018.