

SENATE BILL 477

Q3
SB 1261/18 – B&T

9lr2580
CF HB 387

By: **Senator Kramer**

Introduced and read first time: February 4, 2019

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: March 30, 2019

CHAPTER _____

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:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 **Article – Tax – General**

2 10–207.

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

6 (cc) (1) (i) In this subsection the following words have the meanings
7 indicated.

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

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

11 1. in an official capacity is authorized by law to make arrests;
12 and

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

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

18 (2) The subtraction under subsection (a) of this section includes the first
19 \$5,000 of income earned by a law enforcement officer if:

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

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

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

26 **2. THE LAW ENFORCEMENT OFFICER RESIDES IN A**
27 **POLITICAL SUBDIVISION IN WHICH THE CRIME RATE EXCEEDS THE STATE’S CRIME**
28 **RATE.**

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

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

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.