## **HOUSE BILL 276**

Q3 0lr0668

By: Prince George's County Delegation and Montgomery County Delegation

Introduced and read first time: January 20, 2020

Assigned to: Ways and Means

## A BILL ENTITLED

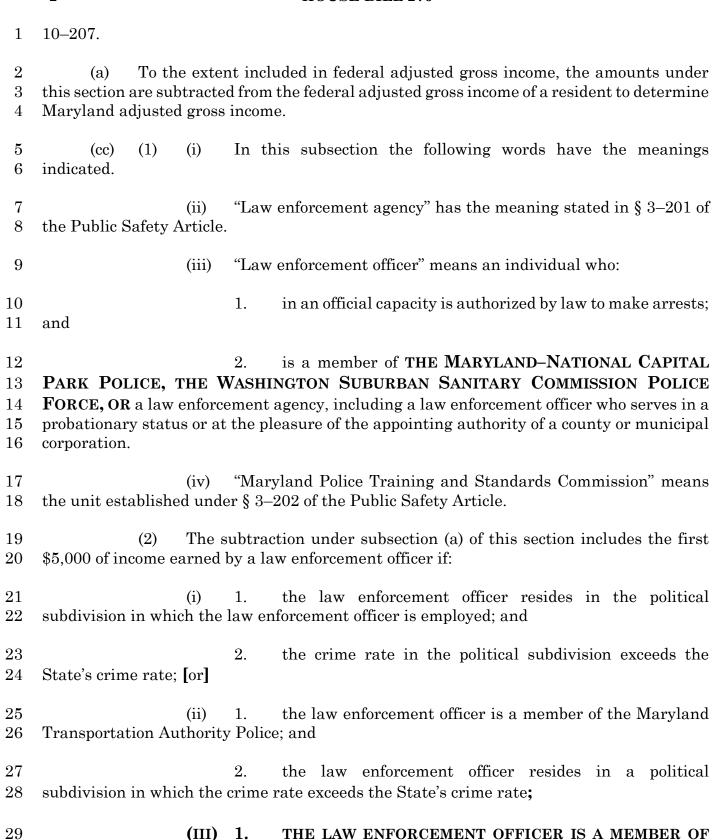
1	AN ACT concerning
2 3	Income Tax – Subtraction Modification – Maryland–National Capital Park Police and Washington Suburban Sanitary Commission Police Force
4	PG/MC 105–20
5 6 7 8 9 10 11 12	FOR the purpose of altering a subtraction modification under the Maryland income tax for certain law enforcement officers to include law enforcement officers who are members of the Maryland–National Capital Park Police or the Washington Suburban Sanitary Commission Police Force and reside in a certain political subdivision with a certain crime rate; providing for the application of this Act; and generally relating to a subtraction modification under the Maryland income tax for members of the Maryland–National Capital Park Police or the Washington Suburban Sanitary Commission Police Force.
13 14 15 16 17	BY repealing and reenacting, without amendments, Article – Tax – General Section 10–207(a) Annotated Code of Maryland (2016 Replacement Volume and 2019 Supplement)
18 19 20 21 22 23 24	BY repealing and reenacting, with amendments,     Article – Tax – General     Section 10–207(cc)     Annotated Code of Maryland     (2016 Replacement Volume and 2019 Supplement)  SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:
25	Article - Tax - General

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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2. THE LAW ENFORCEMENT OFFICER RESIDES IN A 32 POLITICAL SUBDIVISION THAT LIES WHOLLY OR PARTIALLY WITHIN THE

THE MARYLAND-NATIONAL CAPITAL PARK POLICE;

- 1 MARYLAND-WASHINGTON REGIONAL DISTRICT ESTABLISHED UNDER § 20–101 OF
- 2 THE LAND USE ARTICLE; AND
- 3. THE CRIME RATE IN THE POLITICAL SUBDIVISION
- 4 EXCEEDS THE STATE'S CRIME RATE; OR
- 5 (IV) 1. THE LAW ENFORCEMENT OFFICER IS A MEMBER OF
- 6 THE WASHINGTON SUBURBAN SANITARY COMMISSION POLICE FORCE;
- 7 2. THE LAW ENFORCEMENT OFFICER RESIDES IN A
- 8 POLITICAL SUBDIVISION THAT LIES WHOLLY OR PARTIALLY WITHIN THE
- 9 WASHINGTON SUBURBAN SANITARY DISTRICT; AND
- 3. THE CRIME RATE IN THE POLITICAL SUBDIVISION
- 11 EXCEEDS THE STATE'S CRIME RATE.
- 12 (3) On or before September 1, 2016, and every 3 years thereafter, the
- 13 Maryland Police Training and Standards Commission shall certify to the Comptroller the
- 14 political subdivisions in which the crime rate exceeds the State's crime rate.
- 15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
- 16 1, 2020, and shall be applicable to all taxable years beginning after December 31, 2019.