SENATE BILL 492

Q30lr2561 **CF HB 843** By: Senator Kramer Senators Kramer and Hayes Introduced and read first time: January 29, 2020 Assigned to: Budget and Taxation Committee Report: Favorable with amendments Senate action: Adopted Read second time: February 25, 2020 CHAPTER AN ACT concerning Income Tax – Subtraction Modification – State Law Enforcement Officers FOR the purpose of altering a subtraction modification under the Maryland income tax for certain law enforcement officers to include State law enforcement officers who 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 State law enforcement officers. BY repealing and reenacting, without amendments, Article – Tax – General Section 10–207(a) Annotated Code of Maryland (2016 Replacement Volume and 2019 Supplement) BY repealing and reenacting, with amendments, Article – Tax – General Section 10-207(cc)Annotated Code of Maryland (2016 Replacement Volume and 2019 Supplement)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

<u>Underlining</u> indicates amendments to bill.

That the Laws of Maryland read as follows:

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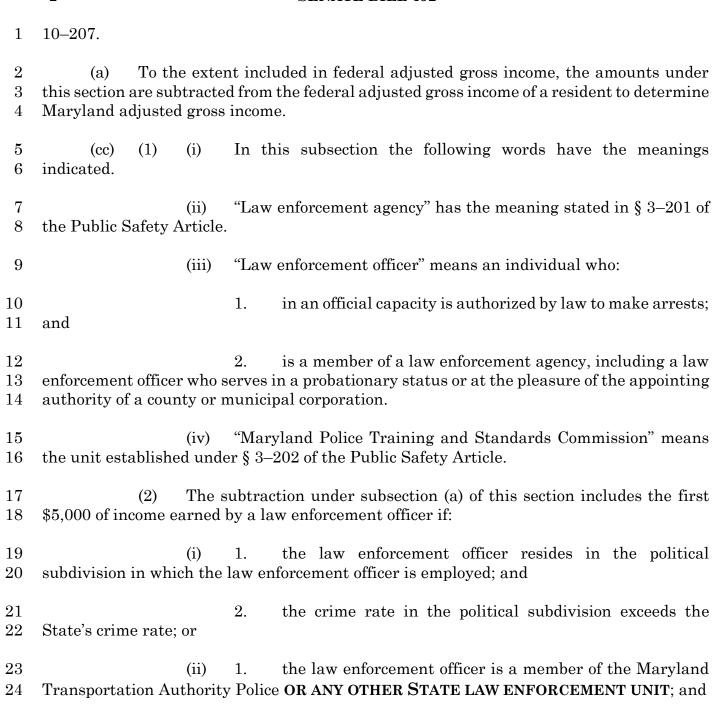
Strike out indicates matter stricken from the bill by amendment or deleted from the law by amendment.

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

Article - Tax - General



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26 subdivision in which the crime rate exceeds the State's crime rate.

2.

the law enforcement officer resides in a political

- 27 (3) On or before September 1, 2016, and every 3 years thereafter, the Maryland Police Training and Standards Commission shall certify to the Comptroller the political subdivisions in which the crime rate exceeds the State's crime rate.
- SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2020, and shall be applicable to all taxable years beginning after December 31, 2019.