

# HOUSE BILL 1064

Q3

*EMERGENCY BILL*  
*ENROLLED BILL*

(4lr2075)

— *Ways and Means/Budget and Taxation* —

Introduced by **Delegates Hartman, Adams, Anderton, Hutchinson, Otto, and Sample-Hughes**

Read and Examined by Proofreaders:

\_\_\_\_\_  
Proofreader.

\_\_\_\_\_  
Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this

\_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ o'clock, \_\_\_\_\_ M.

\_\_\_\_\_  
Speaker.

CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Income Tax Subtraction Modification – Death Benefits – Law Enforcement**  
3 **Officers and Fire Fighters**

4 FOR the purpose of allowing a subtraction under the Maryland income tax for the payment  
5 of certain death benefits to a surviving spouse or beneficiary of a deceased law  
6 enforcement officer or fire fighter under certain circumstances; applying this Act  
7 retroactively; and generally relating to a subtraction modification under the  
8 Maryland income tax for law enforcement officer and fire fighter death benefits.

9 BY repealing and reenacting, without amendments,  
10 Article – Tax – General  
11 Section 10–207(a)  
12 Annotated Code of Maryland  
13 (2022 Replacement Volume and 2023 Supplement)

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**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.

*Italics indicate opposite chamber/conference committee amendments.*



1 BY repealing and reenacting, with amendments,  
 2 Article – Tax – General  
 3 Section 10–207(e–1)  
 4 Annotated Code of Maryland  
 5 (2022 Replacement Volume and 2023 Supplement)  
 6 (As enacted by Chapter 59 of the Acts of the General Assembly of 2021)

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

9 **Article – Tax – General**

10 10–207.

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

14 (e–1) (1) In this subsection, “law enforcement officer” means a law enforcement  
 15 officer as defined in § 1–101 of the Public Safety Article or other sworn law enforcement  
 16 officer of the United States, a state, or a political subdivision of a state.

17 (2) The subtraction under subsection (a) of this section includes:

18 (I) a payment from a pension system to the surviving spouse or other  
 19 beneficiary of a law enforcement officer or fire fighter whose death arises out of or in the  
 20 course of employment as a law enforcement officer or fire fighter; AND

21 (II) **A PAYMENT OF A DEATH BENEFIT UNDER A COLLECTIVE**  
 22 **BARGAINING AGREEMENT FROM A COUNTY OR MUNICIPALITY IN THE STATE TO THE**  
 23 **SURVIVING SPOUSE OR OTHER BENEFICIARY OF A LAW ENFORCEMENT OFFICER OR**  
 24 **FIRE FIGHTER WHOSE DEATH ARISES OUT OF OR IN THE COURSE OF EMPLOYMENT**  
 25 **AS A LAW ENFORCEMENT OFFICER OR FIRE FIGHTER.**

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act ~~shall take effect July~~  
 27 ~~1, 2024, and~~ shall be applicable to all taxable years beginning after December 31, 2021.

28 SECTION 3. AND BE IT FURTHER ENACTED, That this Act is an emergency  
 29 measure, is necessary for the immediate preservation of the public health or safety, has been  
 30 passed by a yea and nay vote supported by three-fifths of all the members elected to each of  
 31 the two Houses of the General Assembly, and shall take effect from the date it is enacted.