

HOUSE BILL 1064

Q3

4lr2075
CF SB 897

By: **Delegates Hartman, Adams, Anderton, Hutchinson, Otto, and Sample–Hughes**
Introduced and read first time: February 7, 2024
Assigned to: Ways and Means

A BILL ENTITLED

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)

14 BY repealing and reenacting, with amendments,
15 Article – Tax – General
16 Section 10–207(e–1)
17 Annotated Code of Maryland
18 (2022 Replacement Volume and 2023 Supplement)
19 (As enacted by Chapter 59 of the Acts of the General Assembly of 2021)

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.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.



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

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

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

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

11 (II) **A PAYMENT OF A DEATH BENEFIT UNDER A COLLECTIVE**
12 **BARGAINING AGREEMENT FROM A COUNTY OR MUNICIPALITY IN THE STATE TO THE**
13 **SURVIVING SPOUSE OR OTHER BENEFICIARY OF A LAW ENFORCEMENT OFFICER OR**
14 **FIRE FIGHTER WHOSE DEATH ARISES OUT OF OR IN THE COURSE OF EMPLOYMENT**
15 **AS A LAW ENFORCEMENT OFFICER OR FIRE FIGHTER.**

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
17 1, 2024, and shall be applicable to all taxable years beginning after December 31, 2021.