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**By: Delegates Stull, Elliott, Brinkley, Getty, Stocksdale, Snodgrass, Stup, and Hecht**

Introduced and read first time: February 7, 1996

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax - Subtraction Modification for Volunteer Fire, Rescue, or Emergency Medical**  
3 **Services Personnel**

4 FOR the purpose of altering certain service requirements for a subtraction modification  
5 under the Maryland income tax to be awarded to certain volunteer fire, rescue, or  
6 emergency medical services personnel; providing for the application of this Act; and  
7 generally relating to a subtraction modification under the Maryland income tax for  
8 certain volunteer fire, rescue, or emergency medical services members.

9 BY repealing and reenacting, without amendments,

10 Article - Tax - General  
11 Section 10-208(a)  
12 Annotated Code of Maryland  
13 (1988 Volume and 1995 Supplement)

14 BY repealing and reenacting, with amendments,

15 Article - Tax - General  
16 Section 10-208(i-1)(2)  
17 Annotated Code of Maryland  
18 (1988 Volume and 1995 Supplement)

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

21 **Article - Tax - General**

22 10-208.

23 (a) In addition to the modification under § 10-207 of this subtitle, the amounts  
24 under this section are subtracted from the federal adjusted gross income of a resident to  
25 determine Maryland adjusted gross income.

26 (i-1) (2) An individual is a qualifying volunteer fire, rescue, or emergency  
27 medical services member for the taxable year eligible for the subtraction modification  
28 under this subsection if the individual:

29 (i) is an active member of a bona fide Maryland fire, rescue, or  
30 emergency medical services organization;

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1 (ii) serves the organization in a volunteer capacity without  
2 compensation, except nominal expenses or meals; AND

3 (iii) 1. WILL HAVE BEEN AN ACTIVE MEMBER OF A BONA FIDE  
4 MARYLAND FIRE, RESCUE, OR EMERGENCY MEDICAL SERVICES ORGANIZATION  
5 FOR AT LEAST 72 MONTHS DURING THE LAST 10 CALENDAR YEARS BY DECEMBER 31  
6 OF THE TAXABLE YEAR AND qualifies for active status during the taxable year under:

7 A. a volunteer fire, rescue, or emergency medical services  
8 personnel length of service award program operated by a county or municipal corporation  
9 of the State, if the length of service award program requires for active status qualification  
10 a minimum of 50 points per year and that points be earned in at least two different  
11 categories; or

12 B. a point system established by a county or municipal  
13 corporation that does not operate a volunteer fire, rescue, or emergency medical services  
14 personnel length of service award program, to identify active volunteer fire, rescue, or  
15 emergency medical services members, if the point system requires for active status  
16 qualification a minimum of 50 points per year and that points be earned in at least two  
17 different categories; or

18 2. has maintained active status for at least 25 years under a  
19 volunteer fire, rescue, or emergency medical services personnel length of service award  
20 program or a point system established in lieu of a length of service award program[; and

21 (iv) will have been an active member of a bona fide Maryland fire,  
22 rescue, or emergency medical services organization for at least 72 months during the last  
23 10 calendar years by December 31 of the taxable year ].

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
25 July 1, 1996 and shall be applicable to all taxable years beginning after December 31,  
26 1995.