

SENATE BILL 396

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Q3

1998 Regular Session
8lr2400

By: **Senator Miller**

Introduced and read first time: February 6, 1998

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

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

4 FOR the purpose of altering the amount of certain subtraction modifications allowed
5 for certain qualifying volunteer fire, rescue, or emergency medical services
6 personnel; and providing for the application of this Act.

7 BY repealing and reenacting, with amendments,
8 Article - Tax - General
9 Section 10-208(i-1)(1) and (l)(1)
10 Annotated Code of Maryland
11 (1997 Replacement Volume)
12 (As enacted by Chapter 485 of the Acts of the General Assembly of 1998)

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

15 **Article - Tax - General**

16 10-208.

17 (i-1) (1) The subtraction under subsection (a) of this section includes an
18 amount equal to [\$3,000] \$3,500 if an individual is a qualifying volunteer fire, rescue,
19 or emergency medical services member for the taxable year, as determined under
20 paragraph (2) of this subsection.

21 (l) (1) The subtraction under subsection (a) of this section includes an
22 amount equal to [\$3,000] \$3,500 if an individual is a qualifying volunteer police
23 officer for the taxable year, as determined under paragraph (2) of this subsection.

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
25 July 1, 1998 and shall be applicable to all taxable years beginning after December 31,
26 1998.