

SENATE BILL 396

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Q3

1998 Regular Session
8lr2400

By: ~~Senator Miller~~ **Senators Miller, Hoffman, Ruben, Boozer, Currie, Fry,
Hogan, Kasemeyer, Lawlah, McFadden, Middleton, Munson, Neall, and
Van Hollen**

Introduced and read first time: February 6, 1998
Assigned to: Budget and Taxation

Committee Report: Favorable with amendments
Senate action: Adopted
Read second time: March 4, 1998

CHAPTER _____

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~~ 1997)

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.

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

4 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
5 July 1, 1998 and shall be applicable to all taxable years beginning after December 31,
6 1998.