

HOUSE BILL 441

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1999 Regular Session
9r2021
CF 9r2284

By: **Delegates Doory, Owings, Slade, W. Baker, Rudolph, Love, Clagett, and
McHale**

Introduced and read first time: February 10, 1999

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax - United States Coast Guard Auxiliary Members**

3 FOR the purpose of making certain members of the United States Coast Guard
4 Auxiliary eligible for a certain subtraction modification under the Maryland
5 income tax for qualifying volunteer fire, rescue, or emergency medical services
6 members; providing for the application of this Act; and generally relating to an
7 income tax subtraction modification for certain members of the United States
8 Coast Guard Auxiliary.

9 BY repealing and reenacting, with amendments,
10 Article - Tax - General
11 Section 10-208(i-1)
12 Annotated Code of Maryland
13 (1997 Replacement Volume and 1998 Supplement)

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

16 **Article - Tax - General**

17 10-208.

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

22 (2) An individual is a qualifying volunteer fire, rescue, or emergency
23 medical services member for the taxable year eligible for the subtraction modification
24 under this subsection if the individual:

25 (i) is an active member of a bona fide Maryland fire, rescue, or
26 emergency medical services organization OR OF THE UNITED STATES COAST GUARD
27 AUXILIARY;

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

3 (iii) 1. qualifies for active status during the taxable year under:

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

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

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

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

24 (3) Each fire, rescue, or emergency medical services organization AND
25 THE UNITED STATES COAST GUARD AUXILIARY shall:

26 (i) maintain a record of the points earned by each individual
27 during each calendar year;

28 (ii) provide each member a report identifying the number of points
29 earned in each category by February 15 of the following year; and

30 (iii) provide a report that includes the names, Social Security
31 numbers, and points earned by those members qualifying for the subtraction
32 modification under this section to the Maryland State Firemen's Association by May 1
33 of the following year.

34 (4) To qualify for the subtraction modification under this subsection, an
35 individual shall attach to the individual's income tax return a copy of the report
36 provided by the organization under paragraph (3) of this subsection.

37 (5) On or before October 1 of each year, the Maryland State Firemen's
38 Association shall submit to the Department of Public Safety and Correctional
39 Services and the Office of the Comptroller a report stating the participation in the

1 point system by the various local subdivisions OR THE UNITED STATES COAST GUARD
2 AUXILIARY with the names and Social Security numbers of individuals who qualified
3 for the subtraction modification under this subsection for the preceding taxable year.

4 (6) (i) A person may not knowingly make or cause any false statement
5 or report to be made in any application or in any document required under this
6 subsection.

7 (ii) Any person who violates or attempts to violate any provision of
8 subparagraph (i) of this paragraph shall be subject to a fine of \$1,000.

9 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
10 July 1, 1999 and shall be applicable to all taxable years beginning after December 31,
11 1998.