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By: **Delegates Mitchell and Hutchins**  
Introduced and read first time: January 24, 2001  
Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Volunteer Citizens on Patrol - Income Tax Subtraction Modification**

3 FOR the purpose of providing a subtraction modification under the Maryland income  
4 tax in a certain amount for certain qualifying Citizens on Patrol volunteers;  
5 providing certain criteria for qualifying for the subtraction modification;  
6 requiring local law enforcement agencies to maintain certain records of the  
7 activities of Citizens on Patrol volunteers and to provide certain reports of those  
8 activities; prohibiting certain false statements or reports; providing certain  
9 penalties for certain violations; providing for the application of this Act; and  
10 generally relating to a Maryland income tax subtraction modification for certain  
11 qualifying Citizens on Patrol volunteers.

12 BY adding to  
13 Article - Tax - General  
14 Section 10-208(q)  
15 Annotated Code of Maryland  
16 (1997 Replacement Volume and 2000 Supplement)

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

19 **Article - Tax - General**

20 10-208.

21 (Q) (1) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION  
22 INCLUDES AN AMOUNT EQUAL TO \$3,500 IF AN INDIVIDUAL IS A QUALIFYING  
23 MEMBER OF A CITIZENS ON PATROL PROGRAM FOR THE TAXABLE YEAR, AS  
24 DETERMINED UNDER PARAGRAPH (2) OF THIS SUBSECTION.

25 (2) AN INDIVIDUAL IS A QUALIFYING MEMBER OF A CITIZENS ON  
26 PATROL PROGRAM FOR THE TAXABLE YEAR ELIGIBLE FOR THE SUBTRACTION  
27 MODIFICATION UNDER THIS SUBSECTION IF THE INDIVIDUAL:

1 (I) IS AN ACTIVE MEMBER OF A BONA FIDE CITIZENS ON PATROL  
2 PROGRAM;

3 (II) SERVES THE PROGRAM IN A VOLUNTEER CAPACITY WITHOUT  
4 COMPENSATION;

5 (III) 1. QUALIFIES FOR ACTIVE STATUS DURING THE TAXABLE  
6 YEAR UNDER A CITIZENS ON PATROL LENGTH OF SERVICE AWARD PROGRAM  
7 ESTABLISHED BY A LOCAL LAW ENFORCEMENT AGENCY, THAT INCLUDES UNIFORM  
8 SYSTEMS FOR QUALIFICATION, CERTIFICATION, AND RECORD KEEPING, IF THE  
9 PROGRAM IS INCORPORATED INTO THE LAW ENFORCEMENT AGENCY'S RULES AND  
10 REGULATIONS; OR

11 2. HAS MAINTAINED ACTIVE STATUS FOR AT LEAST 2 YEARS  
12 UNDER THE CITIZENS ON PATROL LENGTH OF SERVICE AWARD PROGRAM; AND

13 (IV) WILL HAVE BEEN AN ACTIVE MEMBER OF A BONA FIDE  
14 CITIZENS ON PATROL PROGRAM FOR AT LEAST 12 MONTHS DURING THE LAST 10  
15 CALENDAR YEARS BY DECEMBER 31 OF THE TAXABLE YEAR.

16 (3) EACH LOCAL LAW ENFORCEMENT AGENCY SHALL:

17 (I) MAINTAIN A RECORD OF THE ACTIVITIES OF EACH MEMBER OF  
18 A CITIZENS ON PATROL PROGRAM DURING THE CALENDAR YEAR;

19 (II) PROVIDE EACH MEMBER A REPORT BY FEBRUARY 15 OF THE  
20 FOLLOWING YEAR INDICATING THAT THE MEMBER QUALIFIED DURING THE  
21 PRECEDING CALENDAR YEAR; AND

22 (III) PROVIDE A REPORT THAT INCLUDES THE NAMES, SOCIAL  
23 SECURITY NUMBERS, AND A CERTIFICATION THAT THE MEMBER QUALIFIED FOR  
24 THE SUBTRACTION MODIFICATION UNDER THIS SECTION.

25 (4) TO QUALIFY FOR THE SUBTRACTION MODIFICATION UNDER THIS  
26 SUBSECTION, AN INDIVIDUAL SHALL ATTACH TO THE INDIVIDUAL'S INCOME TAX  
27 RETURN A COPY OF THE REPORT PROVIDED BY THE LOCAL LAW ENFORCEMENT  
28 AGENCY UNDER PARAGRAPH (3) OF THIS SUBSECTION.

29 (5) ON OR BEFORE OCTOBER 1 OF EACH YEAR, EACH LOCAL LAW  
30 ENFORCEMENT AGENCY SHALL SUBMIT TO THE DEPARTMENT OF PUBLIC SAFETY  
31 AND CORRECTIONAL SERVICES AND THE OFFICE OF THE STATE COMPTROLLER A  
32 REPORT LISTING THE NAMES AND SOCIAL SECURITY NUMBERS OF INDIVIDUALS  
33 WHO QUALIFIED FOR THE SUBTRACTION MODIFICATION UNDER THIS SUBSECTION  
34 FOR THE PRECEDING TAXABLE YEAR.

35 (6) (I) A PERSON MAY NOT KNOWINGLY MAKE OR CAUSE ANY FALSE  
36 STATEMENT OR REPORT TO BE MADE IN ANY APPLICATION OR IN ANY DOCUMENT  
37 REQUIRED UNDER THIS SUBSECTION.

1                    (II)        ANY PERSON WHO VIOLATES OR ATTEMPTS TO VIOLATE ANY  
2 PROVISION OF SUBPARAGRAPH (I) OF THIS PARAGRAPH SHALL BE SUBJECT TO A  
3 FINE OF \$1,000.

4        SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
5 July 1, 2001, and shall be applicable to all taxable years beginning after December 31,  
6 2000.