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By: **Delegates Owings, Malone, Cane, Sophocleus, Mitchell, O'Donnell,  
Wood, Weir, Bohanan, Clagett, Rzepkowski, Rosso, Proctor, Love,  
Baldwin, Guns, Cadden, Leopold, D. Davis, Hammen, Boutin, Moe,  
Minnick, Hurson, DeCarlo, Conroy, Boschert, Walkup, Vallario, Kach,  
D'Amato, Frush, Conway, K. Kelly, Greenip, Rudolph, Klausmeier,  
Schisler, McClenahan, and Eckardt**

Introduced and read first time: January 25, 2001  
Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

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

4 FOR the purpose of providing a subtraction modification under the Maryland State  
5 income tax for income received by an individual for certain fire, rescue, or  
6 emergency medical services performed outside the State; defining a certain  
7 term; providing for the application of this Act; and generally relating to an  
8 income tax subtraction modification related to performing fire, rescue, or  
9 emergency medical services outside the State.

10 BY repealing and reenacting, without amendments,  
11 Article - Tax - General  
12 Section 10-207(a)  
13 Annotated Code of Maryland  
14 (1997 Replacement Volume and 2000 Supplement)

15 BY adding to  
16 Article - Tax - General  
17 Section 10-207(v)  
18 Annotated Code of Maryland  
19 (1997 Replacement Volume and 2000 Supplement)

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

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**Article - Tax - General**

2 10-207.

3 (a) To the extent included in federal adjusted gross income, the amounts under  
4 this section are subtracted from the federal adjusted gross income of a resident to  
5 determine Maryland adjusted gross income.

6 (V) (1) IN THIS SUBSECTION, "FIRE, RESCUE, OR EMERGENCY MEDICAL  
7 SERVICES ENTITY" HAS THE MEANING STATED IN ARTICLE 38A, § 37(A) OF THE CODE.

8 (2) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION  
9 INCLUDES ANY INCOME THAT IS:

10 (I) RECEIVED BY AN INDIVIDUAL BONA FIDE MEMBER OF A FIRE,  
11 RESCUE, OR EMERGENCY MEDICAL SERVICES ENTITY WHO IS IN ACTIVE SERVICE OF  
12 THE ENTITY; AND

13 (II) ATTRIBUTABLE TO THE FIRE FIGHTING OR RESCUE ACTIVITIES  
14 OF AN INDIVIDUAL DISPATCHED BY THE ENTITY TO PERFORM OUTSIDE THE STATE.

15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
16 July 1, 2001, and shall be applicable to all taxable years beginning after December 31,  
17 2000.