
By: **Senator Baker**

Introduced and read first time: January 24, 2001

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Public Safety Officer Survivor Benefits - Income Tax Subtraction**
3 **Modification**

4 FOR the purpose of altering the circumstances under which a certain subtraction
5 modification is allowed under the Maryland income tax for certain payments
6 from a pension system relating to certain public safety employment; specifying
7 the types of employment for which the subtraction modification is allowed;
8 providing for the application of this Act; and generally relating to an income tax
9 subtraction modification for certain payments from a pension system relating to
10 certain public safety employment.

11 BY repealing and reenacting, without amendments,
12 Article - Tax - General
13 Section 10-207(a)
14 Annotated Code of Maryland
15 (1997 Replacement Volume and 2000 Supplement)

16 BY repealing and reenacting, with amendments,
17 Article - Tax - General
18 Section 10-207(e)
19 Annotated Code of Maryland
20 (1997 Replacement Volume and 2000 Supplement)

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

23 **Article - Tax - General**

24 10-207.

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

1 (e) The subtraction under subsection (a) of this section includes a payment
2 from a pension system to an individual for a disability [or], injury, OR DEATH that
3 arose out of and in the course of [the individual's] employment as:

4 (1) [a policeman or fire fighter] A LAW ENFORCEMENT OFFICER OF THE
5 UNITED STATES, A STATE, OR A POLITICAL SUBDIVISION OF A STATE;

6 (2) A SHERIFF OR DEPUTY SHERIFF;

7 (3) A CORRECTIONAL OFFICER;

8 (4) A VOLUNTEER OR PROFESSIONAL FIRE FIGHTER OR RESCUE SQUAD
9 MEMBER; OR

10 (5) A SWORN MEMBER OF THE MARYLAND STATE FIRE MARSHAL'S
11 OFFICE.

12 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
13 July 1, 2001, and shall be applicable to all taxable years beginning after December 31,
14 2000.