

SENATE BILL 793

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Q3

2001 Regular Session
11r2840
CF 11r1855

By: **Senators Hafer, Astle, Bromwell, Colburn, Currie, Exum, Hooper,
Madden, Mooney, Munson, Neall, and Stoltzfus**

Introduced and read first time: February 12, 2001

Assigned to: Rules

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax - Length of Service Award Program Payments - Fire, Rescue,**
3 **and Ambulance Auxiliary Members**

4 FOR the purpose of making a certain subtraction modification under the Maryland
5 income tax for payments received under certain length of service award
6 programs applicable to payments received by members of fire, rescue, and
7 ambulance auxiliary organizations; providing for the application of this Act; and
8 generally relating to an income tax subtraction modification for payments
9 received from certain length of service award programs.

10 BY repealing and reenacting, with amendments,
11 Article - Tax - General
12 Section 10-207(g)
13 Annotated Code of Maryland
14 (1997 Replacement Volume and 2000 Supplement)

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

17 **Article - Tax - General**

18 10-207.

19 (g) The subtraction under subsection (a) of this section includes a payment
20 received under a fire, rescue, or ambulance personnel OR AUXILIARY length of service
21 award program that is funded by any county or municipal corporation of the State.

22 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
23 July 1, 2001, and shall be applicable to all taxable years beginning after December 31,
24 2000.