

SENATE BILL 850

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Q3

2001 Regular Session  
11r2959  
CF HB 1095

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

Introduced and read first time: February 20, 2001

Assigned to: Rules

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A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax - Subtraction Modification for Volunteer Fire, Rescue, and**  
3 **Emergency Medical Services Personnel - Ladies' Auxiliary**

4 FOR the purpose of making a certain subtraction modification for qualifying  
5 volunteer fire, rescue, and emergency medical services personnel applicable to  
6 certain members of an auxiliary organization of certain fire, rescue, or  
7 emergency medical services organizations; providing for the application of this  
8 Act; and generally relating to a subtraction modification for qualifying volunteer  
9 fire, rescue, and emergency medical services personnel and auxiliary members.

10 BY repealing and reenacting, with amendments,  
11 Article - Tax - General  
12 Section 10-208(i-1)  
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 10-208.

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

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

26 (i) is an active member of:

- 1 a bona fide Maryland fire, rescue, or emergency medical  
2 services organization;
- 3 2. AN AUXILIARY ORGANIZATION OF A BONA FIDE  
4 MARYLAND FIRE, RESCUE, OR EMERGENCY MEDICAL SERVICES ORGANIZATION; or
- 5 3. [of] the United States Coast Guard Auxiliary;
- 6 (ii) serves the organization in a volunteer capacity without  
7 compensation, except nominal expenses or meals;
- 8 (iii) 1. qualifies for active status during the taxable year under:
- 9 A. a volunteer fire, rescue, or emergency medical services  
10 personnel OR AUXILIARY length of service award program operated by a county or  
11 municipal corporation of the State, if the length of service award program requires for  
12 active status qualification a minimum of 50 points per year and that points be earned  
13 in at least two different categories; or
- 14 B. a point system established by a county or municipal  
15 corporation that does not operate a volunteer fire, rescue, or emergency medical  
16 services personnel OR AUXILIARY length of service award program or by the United  
17 States Coast Guard Auxiliary, to identify active MEMBERS OF A volunteer fire, rescue,  
18 or emergency medical services [members] ORGANIZATION OR AUXILIARY  
19 ORGANIZATION, if the point system requires for active status qualification a  
20 minimum of 50 points per year and that points be earned in at least two different  
21 categories; or
- 22 2. has maintained active status for at least 25 years under a  
23 volunteer fire, rescue, or emergency medical services personnel OR AUXILIARY length  
24 of service award program or a point system established in lieu of a length of service  
25 award program; and
- 26 (iv) will have been an active member of:
- 27 1. a bona fide Maryland fire, rescue, or emergency medical  
28 services organization OR AN AUXILIARY ORGANIZATION OF A BONA FIDE MARYLAND  
29 FIRE, RESCUE, OR EMERGENCY MEDICAL SERVICES ORGANIZATION during the last  
30 10 calendar years by December 31 of the taxable year for at least:
- 31 A. 72 months after December 31, 1999;
- 32 B. 60 months after December 31, 2000;
- 33 C. 48 months after December 31, 2001; and
- 34 D. 36 months after December 31, 2002; or
- 35 2. the United States Coast Guard Auxiliary during the last  
36 10 calendar years by December 31 of the taxable year for at least 72 months.

1 (3) (i) Each fire, rescue, or emergency medical services organization  
2 OR AUXILIARY ORGANIZATION shall:

3 1. maintain a record of the points earned by each individual  
4 during each calendar year;

5 2. provide each member a report identifying the number of  
6 points earned in each category by February 15 of the following year; and

7 3. provide a report that includes the names, Social Security  
8 numbers, and points earned by those members qualifying for the subtraction  
9 modification under this subsection to the Maryland State Firemen's Association by  
10 May 1 of the following year.

11 (ii) An individual may not qualify for the subtraction under this  
12 subsection based on membership in the United States Coast Guard Auxiliary unless  
13 the United States Coast Guard Auxiliary:

14 1. maintains a record of the points earned by each individual  
15 during each calendar year;

16 2. provides each member a report identifying the number of  
17 points earned in each category by February 15 of the following year; and

18 3. provides a report that includes the names, Social Security  
19 numbers, and points earned by those members qualifying for the subtraction  
20 modification under this subsection to the Comptroller on or before October 1 of each  
21 year.

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

25 (5) On or before October 1 of each year, the Maryland State Firemen's  
26 Association shall submit to the Department of Public Safety and Correctional  
27 Services and the Office of the Comptroller a report stating the participation in the  
28 point system by the various local subdivisions with the names and Social Security  
29 numbers of individuals who qualified for the subtraction modification under this  
30 subsection for the preceding taxable year.

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

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

36 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
37 July 1, 2001, and shall be applicable to all taxable years beginning after December 31,  
38 2000.

