
By: **Delegates Hixson, Franchot, and Hurson**
Introduced and read first time: January 18, 2002
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax - Subtraction Modification for Members of the Maryland**
3 **National Guard**

4 FOR the purpose of providing a subtraction modification in a certain amount for
5 certain members of the Maryland National Guard; providing for the application
6 of this Act; and generally relating to a subtraction modification for certain
7 members of the Maryland National Guard.

8 BY repealing and reenacting, without amendments,
9 Article - Tax - General
10 Section 10-208(a)
11 Annotated Code of Maryland
12 (1997 Replacement Volume and 2001 Supplement)

13 BY adding to
14 Article - Tax - General
15 Section 10-208(q)
16 Annotated Code of Maryland
17 (1997 Replacement Volume and 2001 Supplement)

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

20 **Article - Tax - General**

21 10-208.

22 (a) In addition to the modification under § 10-207 of this subtitle, the
23 amounts under this section are subtracted from the federal adjusted gross income of
24 a resident to determine Maryland adjusted gross income.

25 (Q) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES
26 AN AMOUNT EQUAL TO \$3,500, IF AN INDIVIDUAL IS:

1 (1) A MEMBER OF THE MARYLAND AIR NATIONAL GUARD OR THE
2 MARYLAND ARMY NATIONAL GUARD, AS PROVIDED IN ARTICLE 65, § 15 OF THE CODE;
3 AND

4 (2) IN ACTIVE SERVICE OR ON ACTIVE STATUS, AS PROVIDED IN 10 U.S.C.
5 § 101.

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
7 July 1, 2002 and shall be applicable to all taxable years beginning after December 31,
8 2001.