

SENATE BILL 320

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Q3

2002 Regular Session
2lr0218
CF 2lr0235

By: **Senators Jacobs, Dyson, Ferguson, Hafer, Hooper, Kelley, Mooney,
Roesser, Schrader, and Stone**

Introduced and read first time: January 25, 2002

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax - Subtraction Modification for Veterans**

3 FOR the purpose of providing a subtraction modification in a certain amount for
4 certain individuals who served on active duty in certain federal government
5 units and were discharged or released under certain circumstances; providing
6 for the application of this Act; and generally relating to a subtraction
7 modification for certain individuals who served on active duty in certain federal
8 government units and were discharged or released under certain circumstances.

9 BY adding to
10 Article - Tax - General
11 Section 10-208(q)
12 Annotated Code of Maryland
13 (1997 Replacement Volume and 2001 Supplement)

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

16 **Article - Tax - General**

17 10-208.

18 (Q) (1) IN THIS SUBSECTION, "VETERAN" MEANS AN INDIVIDUAL WHO:

19 (I) SERVED ON ACTIVE DUTY IN:

20 1. THE UNITED STATES ARMY, NAVY, MARINE CORPS, AIR
21 FORCE, OR COAST GUARD, INCLUDING THE RESERVE COMPONENTS OF EACH; OR

22 2. THE NATIONAL GUARD OF THE UNITED STATES; AND

23 (II) WAS DISCHARGED OR RELEASED UNDER CONDITIONS OTHER
24 THAN DISHONORABLE.

1 (2) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION
2 INCLUDES AN AMOUNT EQUAL TO \$1,000 IF AN INDIVIDUAL IS A VETERAN.

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
4 July 1, 2002 and shall be applicable in all taxable years beginning after December 31,
5 2001.