
By: **Senator Miller**

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Assigned to: Rules

Re-referred to: Budget and Taxation, March 6, 2003

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 21, 2003

CHAPTER _____

1 AN ACT concerning

2 **Volunteer Police, Fire, Rescue, and Emergency Medical Services Personnel**
3 **Subtraction Modification Program - Active Military Service**

4 FOR the purpose of altering the criteria for qualification for certain subtraction
5 modifications allowed for certain qualifying volunteer police, fire, rescue, and
6 emergency medical services personnel; providing for the application of this Act;
7 and generally relating to certain subtraction modifications allowed for certain
8 qualifying volunteer police, fire, rescue, and emergency medical services
9 personnel.

10 BY repealing and reenacting, with amendments,
11 Article - Tax - General
12 Section 10-208(i-1)(2) and (1)(2)
13 Annotated Code of Maryland
14 (1997 Replacement Volume and 2002 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) (2) An individual is a qualifying volunteer fire, rescue, or emergency
20 medical services member for the taxable year eligible for the subtraction modification
21 under this subsection if the individual:

- 1 (i) is an active member of:
- 2 1. a bona fide Maryland fire, rescue, or emergency medical
3 services organization;
- 4 2. an auxiliary organization of a bona fide Maryland fire,
5 rescue, or emergency medical services organization; or
- 6 3. the United States Coast Guard Auxiliary;
- 7 (ii) serves the organization in a volunteer capacity without
8 compensation, except nominal expenses or meals;
- 9 (iii) 1. qualifies for active status during the taxable year under:
- 10 A. a volunteer fire, rescue, or emergency medical services
11 personnel or auxiliary length of service award program operated by a county or
12 municipal corporation of the State, if the length of service award program requires for
13 active status qualification a minimum of 50 points per year and that points be earned
14 in at least two different categories; or
- 15 B. a point system established by a county or municipal
16 corporation that does not operate a volunteer fire, rescue, or emergency medical
17 services personnel or auxiliary length of service award program or by the United
18 States Coast Guard Auxiliary, to identify active members of a volunteer fire, rescue,
19 or emergency medical services organization or auxiliary organization, if the point
20 system requires for active status qualification a minimum of 50 points per year and
21 that points be earned in at least two different 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 of
24 service award program or a point system established in lieu of a length of service
25 award program; OR
- 26 3. IS A MEMBER OF THE NATIONAL GUARD OR OTHER
27 RESERVE COMPONENT OF THE UNITED STATES ARMED FORCES WHO HAS BEEN
28 ORDERED INTO ACTIVE MILITARY SERVICE AND WHO SERVES ON ACTIVE DUTY IN
29 THE ARMED FORCES OF THE UNITED STATES DURING THE TAXABLE YEAR; and
- 30 (iv) will have been an active member of:
- 31 1. a bona fide Maryland fire, rescue, or emergency medical
32 services organization or an auxiliary organization of a bona fide Maryland fire,
33 rescue, or emergency medical services organization during the last 10 calendar years
34 by December 31 of the taxable year for at least:
- 35 A. 72 months after December 31, 1999;
- 36 B. 60 months after December 31, 2000;

- 1 C. 48 months after December 31, 2001; and
2 D. 36 months after December 31, 2002; or
3 2. the United States Coast Guard Auxiliary during the last
4 10 calendar years by December 31 of the taxable year for at least 72 months.

5 (1) (2) An individual is a qualifying police auxiliary or reserve volunteer for
6 the taxable year eligible for the subtraction modification under this subsection if the
7 individual:

8 (i) is an active member of a bona fide Maryland police agency;

9 (ii) serves the organization in a volunteer capacity without
10 compensation, except nominal expenses or meals;

11 (iii) 1. qualifies for active status during the taxable year under a
12 police auxiliary or reserve volunteer program approved by the Police Training
13 Commission in conjunction with the Maryland Association of Counties and the
14 Maryland Municipal League, that includes uniform systems for qualification and
15 record keeping, if the program is incorporated into the police agency's rules and
16 regulations; [or]

17 2. has maintained active status for at least 25 years under
18 the police auxiliary or reserve volunteer program; OR

19 3. IS A MEMBER OF THE NATIONAL GUARD OR OTHER
20 RESERVE COMPONENT OF THE UNITED STATES ARMED FORCES WHO HAS BEEN
21 ORDERED INTO ACTIVE MILITARY SERVICE AND WHO SERVES ON ACTIVE DUTY IN
22 THE ARMED FORCES OF THE UNITED STATES DURING THE TAXABLE YEAR; and

23 (iv) will have been an active member of a bona fide police agency for
24 at least 72 months during the last 10 calendar years by December 31 of the taxable
25 year.

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
27 July 1, 2003, and shall be applicable to all taxable years beginning after December 31,
28 2002.