
By: **Delegates Gilleland, Boschert, Costa, Cryor, Dwyer, Goodwin, Kaiser,
King, Leopold, Love, McConkey, McMillan, Myers, and Sophocleus**

Introduced and read first time: February 6, 2004

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax - Credit for Firefighters, Law Enforcement Officers, and**
3 **Teachers**

4 FOR the purpose of allowing certain firefighters, law enforcement officers, and
5 teachers a certain credit against the State income tax for a certain number of
6 years under certain circumstances; providing that the credit may not exceed the
7 State income tax for that taxable year and that any unused credit may not be
8 carried over to any other taxable year; defining certain terms; providing for a
9 delayed effective date; providing for the application of this Act; and generally
10 relating to a tax credit against the State income tax for certain firefighters, law
11 enforcement officers, and teachers.

12 BY adding to
13 Article - Tax - General
14 Section 10-725
15 Annotated Code of Maryland
16 (1997 Replacement Volume and 2003 Supplement)

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

19 **Article - Tax - General**

20 10-725.

21 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS
22 INDICATED.

23 (2) "LAW ENFORCEMENT OFFICER" HAS THE MEANING STATED IN §
24 3-101 OF THE PUBLIC SAFETY ARTICLE.

25 (3) "QUALIFIED EMPLOYEE" MEANS AN INDIVIDUAL WHO:

1 (I) IS HIRED AS AN EMPLOYEE ON OR AFTER JULY 1, 2004, OR
2 REHIRED AS AN EMPLOYEE ON OR AFTER JULY 1, 2004, AFTER BEING LAID OFF FOR
3 MORE THAN 1 YEAR; AND

4 (II) 1. IS EMPLOYED IN THE STATE AT LEAST 35 HOURS EACH
5 WEEK AS A FIREFIGHTER OR LAW ENFORCEMENT OFFICER; OR

6 2. IS EMPLOYED IN THE STATE AS A TEACHER FOR AT LEAST
7 900 HOURS DURING AN ACADEMIC YEAR.

8 (4) "TEACHER" MEANS AN INDIVIDUAL WHO IS A KINDERGARTEN
9 THROUGH GRADE TWELVE CLASSROOM TEACHER IN A PRIVATE OR PUBLIC
10 ELEMENTARY OR SECONDARY SCHOOL.

11 (B) (1) SUBJECT TO THE LIMITATIONS OF THIS SECTION, A QUALIFIED
12 EMPLOYEE MAY CLAIM A CREDIT AGAINST THE STATE INCOME TAX FOR UP TO 3
13 CONSECUTIVE TAXABLE YEARS IN THE AMOUNT SPECIFIED IN SUBSECTION (C) OF
14 THIS SECTION.

15 (2) THE CREDIT ALLOWED UNDER THIS SECTION MAY BE CLAIMED
16 ONLY IN THE FIRST 3 YEARS OF EMPLOYMENT AS A FIREFIGHTER, LAW
17 ENFORCEMENT OFFICER, OR TEACHER.

18 (C) (1) THE CREDIT ALLOWED UNDER THIS SECTION MAY NOT EXCEED THE
19 LESSER OF:

20 (I) \$500; OR

21 (II) THE STATE INCOME TAX IMPOSED FOR THE TAXABLE YEAR.

22 (2) THE UNUSED AMOUNT OF THE CREDIT MAY NOT BE CARRIED OVER
23 TO ANY OTHER TAXABLE YEAR.

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
25 July 1, 2005, and shall be applicable to all taxable years beginning after December 31,
26 2005.