

HB0227/473929/1

BY: Delegate Adams

AMENDMENTS TO HOUSE BILL 227

(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 7, after “personnel;” insert “providing a subtraction modification under the Maryland income tax under certain circumstances for certain retirement income of certain volunteer fire, rescue, or emergency services personnel; providing that income that is included in a certain subtraction modification for certain volunteer fire, rescue, or emergency services personnel may not be taken into account for purposes of the subtraction allowed under this Act;”; and strike beginning with “attributable” in line 9 down through “as” in line 10 and substitute “of certain law enforcement officers and”.

AMENDMENT NO. 2

On page 2, in line 15, strike “(D) AND (E)” and substitute “(D), (E), AND (F)”; and in line 19, after “PERSONNEL” insert “OR QUALIFYING VOLUNTEER MEMBER”.

On page 3, after line 11, insert:

“(F) (1) IN THE CASE OF A RETIRED QUALIFYING VOLUNTEER FIRE, RESCUE, OR EMERGENCY MEDICAL SERVICES MEMBER OF THE STATE OR A POLITICAL SUBDIVISION OF THE STATE, THE AMOUNT INCLUDED UNDER SUBSECTION (B)(1) OF THIS SECTION IS LIMITED TO THE FIRST \$15,000 OF RETIREMENT INCOME UNLESS:

(I) THE RESIDENT IS AT LEAST 65 YEARS OLD OR IS TOTALLY DISABLED; OR

(II) THE RESIDENT’S SPOUSE IS TOTALLY DISABLED.

(Over)

(2) AN INDIVIDUAL IS A QUALIFYING VOLUNTEER FIRE, RESCUE, OR EMERGENCY MEDICAL SERVICES MEMBER FOR THE TAXABLE YEAR ELIGIBLE FOR THE SUBTRACTION UNDER THIS SECTION IF THE INDIVIDUAL IS A QUALIFYING VOLUNTEER FIRE, RESCUE, OR EMERGENCY MEDICAL SERVICES MEMBER FOR PURPOSES OF THE SUBTRACTION UNDER § 10-208(I-1) OF THIS SUBTITLE.

(3) INCOME THAT IS INCLUDED IN THE SUBTRACTION UNDER § 10-208(I-1) OF THIS SUBTITLE MAY NOT BE TAKEN INTO ACCOUNT FOR PURPOSES OF THE SUBTRACTION UNDER THIS SECTION.”.