

HOUSE BILL 1084

Q3

7lr1728

By: **Delegates Buckel, Beitzel, S. Howard, Malone, McComas, Reilly, Rose, Shoemaker, and B. Wilson**

Introduced and read first time: February 9, 2017

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax Credit – Volunteer Fire, Rescue, and Emergency Services Personnel**

3 FOR the purpose of authorizing a credit against the State income tax for certain volunteer
4 members of certain fire, rescue, or emergency services organizations under certain
5 circumstances; providing that the credit may not exceed the lesser of a certain
6 amount or the State income tax for that taxable year and that any unused credit may
7 not be carried over to any other taxable year; authorizing an individual to claim the
8 credit in addition to a certain subtraction modification; providing for the application
9 of this Act; and generally relating to a State income tax credit for certain volunteer
10 fire, rescue, or emergency services personnel.

11 BY adding to

12 Article – Tax – General

13 Section 10–741

14 Annotated Code of Maryland

15 (2016 Replacement Volume)

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

18 **Article – Tax – General**

19 **10–741.**

20 **(A) AN INDIVIDUAL WHO IS A MEMBER OF A FIRE, A RESCUE, OR AN**
21 **EMERGENCY SERVICES ORGANIZATION OF THE UNITED STATES, THE STATE, OR A**
22 **POLITICAL SUBDIVISION OF THE STATE MAY CLAIM A CREDIT AGAINST THE STATE**
23 **INCOME TAX AS PROVIDED IN THIS SECTION IF:**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(1) THE INDIVIDUAL SERVES THE ORGANIZATION IN A VOLUNTEER**
2 **CAPACITY WITHOUT COMPENSATION, EXCEPT NOMINAL EXPENSES OR MEALS;**

3 **(2) THE INDIVIDUAL QUALIFIES FOR ACTIVE STATUS DURING THE**
4 **TAXABLE YEAR UNDER A LENGTH OF SERVICE AWARD PROGRAM OR POINTS SYSTEM**
5 **OPERATED OR ESTABLISHED BY THE FIRE, RESCUE, OR EMERGENCY SERVICES**
6 **ORGANIZATION; AND**

7 **(3) THE LENGTH OF SERVICE AWARD PROGRAM OR POINTS SYSTEM**
8 **REQUIRES A MINIMUM OF 50 POINTS PER YEAR FOR ACTIVE STATUS AND THE POINTS**
9 **ARE EARNED IN AT LEAST TWO DIFFERENT CATEGORIES.**

10 **(B) (1) FOR ANY TAXABLE YEAR, THE CREDIT ALLOWED UNDER THIS**
11 **SECTION MAY NOT EXCEED THE LESSER OF:**

12 **(I) THE STATE INCOME TAX FOR THAT TAXABLE YEAR; OR**

13 **(II) \$350.**

14 **(2) THE UNUSED AMOUNT OF THE CREDIT MAY NOT BE CARRIED**
15 **OVER TO ANY OTHER TAXABLE YEAR.**

16 **(C) THE CREDIT ALLOWED UNDER THIS SECTION MAY BE CLAIMED IN**
17 **ADDITION TO ANY SUBTRACTION FROM FEDERAL ADJUSTED GROSS INCOME**
18 **ALLOWED UNDER § 10-208(I-1) OF THIS TITLE.**

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
20 1, 2017, and shall be applicable to all taxable years beginning after December 31, 2016.