

HOUSE BILL 1090

E4, Q3, Q2

9lr2878
CF SB 284

By: **Delegate Jackson**

Introduced and read first time: February 8, 2019

Assigned to: Health and Government Operations

A BILL ENTITLED

1 AN ACT concerning

2 **9-1-1 Specialists – Compensation and Benefits**

3 FOR the purpose of stating the findings and intent of the General Assembly with regard to
4 certain 9-1-1 specialists; providing a subtraction modification, up to a certain
5 amount, under the Maryland income tax for distributions from certain retirement
6 plans used by retired 9-1-1 specialists for certain health insurance premiums;
7 providing a subtraction modification under the Maryland income tax, under certain
8 circumstances, for a certain amount of retirement income attributable to certain
9 employment as a 9-1-1 specialist; repealing references to the term “9-1-1 public
10 safety telecommunicator” and substituting references to the term “9-1-1 specialist”
11 in certain provisions authorizing a certain property tax credit; defining certain
12 terms; providing for the application of certain provisions of this Act; and generally
13 relating to 9-1-1 specialists.

14 BY adding to
15 Article – Public Safety
16 Section 1-302.1
17 Annotated Code of Maryland
18 (2018 Replacement Volume)

19 BY repealing and reenacting, without amendments,
20 Article – Tax – General
21 Section 10-207(a)
22 Annotated Code of Maryland
23 (2016 Replacement Volume and 2018 Supplement)

24 BY adding to
25 Article – Tax – General
26 Section 10-207(hh)
27 Annotated Code of Maryland
28 (2016 Replacement Volume and 2018 Supplement)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 BY repealing and reenacting, with amendments,
2 Article – Tax – General
3 Section 10–209
4 Annotated Code of Maryland
5 (2016 Replacement Volume and 2018 Supplement)

6 BY repealing and reenacting, with amendments,
7 Article – Tax – Property
8 Section 9–262
9 Annotated Code of Maryland
10 (2012 Replacement Volume and 2018 Supplement)

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

13 **Article – Public Safety**

14 **1–302.1.**

15 (A) THE GENERAL ASSEMBLY FINDS THAT 9–1–1 SPECIALISTS ARE KEY
16 MEMBERS OF THE TEAM OF PUBLIC SAFETY PERSONNEL RESPONDING TO REQUESTS
17 FROM THE PUBLIC FOR EMERGENCY ASSISTANCE.

18 (B) IT IS THE INTENT OF THE GENERAL ASSEMBLY THAT JURISDICTIONS
19 EMPLOYING 9–1–1 SPECIALISTS:

20 (1) APPROPRIATELY CLASSIFY 9–1–1 SPECIALISTS IN RECOGNITION
21 OF THE TRAINING, KNOWLEDGE, AND SKILLS THAT 9–1–1 SPECIALISTS POSSESS AND
22 DEMONSTRATE IN ANSWERING AND HANDLING REQUESTS FOR EMERGENCY
23 ASSISTANCE; AND

24 (2) COMPENSATE 9–1–1 SPECIALISTS IN A MANNER THAT:

25 (I) REFLECTS THEIR MEMBERSHIP IN THE TEAM OF PUBLIC
26 SAFETY PERSONNEL ANSWERING AND RESPONDING TO REQUESTS FOR EMERGENCY
27 ASSISTANCE; AND

28 (II) IS COMMENSURATE WITH THE TRAINING, KNOWLEDGE, AND
29 SKILLS THEY POSSESS.

30 (C) IN LIGHT OF THE PHYSICAL AND MENTAL AFFLICTIONS STEMMING
31 FROM THE STRESSFUL AND TRAUMATIC SITUATIONS THROUGH WHICH 9–1–1
32 SPECIALISTS ASSIST MEMBERS OF THE PUBLIC WHO REQUEST EMERGENCY
33 ASSISTANCE, IT IS THE INTENT OF THE GENERAL ASSEMBLY THAT JURISDICTIONS

1 EMPLOYING 9-1-1 SPECIALISTS AFFORD ALL CLAIMS FOR WORKERS'
2 COMPENSATION UNDER TITLE 9 OF THE LABOR AND EMPLOYMENT ARTICLE BY
3 9-1-1 SPECIALISTS FOR PHYSICAL AND MENTAL HEALTH AFFLICTIONS ARISING OUT
4 OF AND IN THE COURSE OF EMPLOYMENT THE SAME RESPECT, ATTENTION, AND
5 CONSIDERATION AFFORDED CLAIMS FOR WORKERS' COMPENSATION BY OTHER
6 PUBLIC SAFETY PERSONNEL.

7 SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read
8 as follows:

9 **Article - Tax - General**

10 10-207.

11 (a) To the extent included in federal adjusted gross income, the amounts under
12 this section are subtracted from the federal adjusted gross income of a resident to determine
13 Maryland adjusted gross income.

14 **(HH) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE**
15 **MEANINGS INDICATED.**

16 **(II) "ELIGIBLE RETIREMENT PLAN" HAS THE MEANING STATED**
17 **IN § 402(L) OF THE INTERNAL REVENUE CODE.**

18 **(III) "9-1-1 SPECIALIST" HAS THE MEANING STATED IN § 9-262**
19 **OF THE TAX - PROPERTY ARTICLE.**

20 **(IV) "QUALIFIED HEALTH INSURANCE PREMIUM" MEANS A**
21 **PREMIUM FOR COVERAGE FOR THE RETIRED 9-1-1 SPECIALIST, OR THE SPOUSE OR**
22 **DEPENDENTS OF THE RETIRED 9-1-1 SPECIALIST, BY AN ACCIDENT PLAN, A HEALTH**
23 **PLAN, OR A QUALIFIED LONG-TERM CARE INSURANCE CONTRACT.**

24 **(V) "RETIRED 9-1-1 SPECIALIST" MEANS AN INDIVIDUAL WHO,**
25 **BY REASON OF DISABILITY OR ATTAINMENT OF NORMAL RETIREMENT AGE, IS**
26 **SEPARATED FROM SERVICE AS A 9-1-1 SPECIALIST WITH AN EMPLOYER THAT**
27 **MAINTAINS THE ELIGIBLE RETIREMENT PLAN FROM WHICH A DISTRIBUTION IS**
28 **MADE.**

29 **(2) SUBJECT TO PARAGRAPH (3) OF THIS SUBSECTION, THE**
30 **SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE AMOUNT**
31 **DISTRIBUTED FROM AN ELIGIBLE RETIREMENT PLAN OF A RETIRED 9-1-1**
32 **SPECIALIST THAT IS USED TO PAY FOR QUALIFIED HEALTH INSURANCE PREMIUMS**
33 **DURING THE TAXABLE YEAR.**

1 **(3) FOR ANY TAXABLE YEAR, THE SUBTRACTION UNDER PARAGRAPH**
2 **(2) OF THIS SUBSECTION MAY NOT EXCEED \$3,000.**

3 10–209.

4 (a) (1) In this section the following words have the meanings indicated.

5 (2) “Correctional officer” means an individual who:

6 (i) was employed in:

7 1. a State correctional facility, as defined in § 1–101 of the
8 Correctional Services Article;

9 2. a local correctional facility, as defined in § 1–101 of the
10 Correctional Services Article;

11 3. a juvenile facility included in § 9–226 of the Human
12 Services Article; or

13 4. a facility of the United States that is equivalent to a State
14 or local correctional facility or a juvenile facility included in § 9–226 of the Human Services
15 Article; and

16 (ii) is eligible to receive retirement income attributable to the
17 individual’s employment under item (i) of this paragraph.

18 (3) “Emergency services personnel” means emergency medical technicians
19 or paramedics.

20 (4) (i) “Employee retirement system” means a plan:

21 1. established and maintained by an employer for the benefit
22 of its employees; and

23 2. qualified under § 401(a), § 403, or § 457(b) of the Internal
24 Revenue Code.

25 (ii) “Employee retirement system” does not include:

26 1. an individual retirement account or annuity under § 408
27 of the Internal Revenue Code;

28 2. a Roth individual retirement account under § 408A of the
29 Internal Revenue Code;

30 3. a rollover individual retirement account;

1 (2) the resident's spouse is totally disabled.

2 SECTION 3. AND BE IT FURTHER ENACTED, That the Laws of Maryland read
3 as follows:

4 **Article – Tax – Property**

5 9–262.

6 (a) (1) In this section the following words have the meanings indicated.

7 (2) “Dwelling” has the meaning stated in § 9–105 of this title.

8 (3) “9–1–1 [public safety telecommunicator] **SPECIALIST**” means an
9 employee of a county, **OR AN EMPLOYEE WORKING IN A COUNTY SAFETY ANSWERING**
10 **POINT**, whose duties and responsibilities include:

11 (i) [answering, receiving, transferring, and dispatching]
12 **RECEIVING AND PROCESSING 9–1–1 [calls] REQUESTS FOR EMERGENCY ASSISTANCE;**

13 (ii) other support functions **DIRECTLY** related to 9–1–1 [calls]
14 **REQUESTS FOR EMERGENCY ASSISTANCE;** or

15 (iii) dispatching law enforcement officers, fire rescue services,
16 emergency medical services, and other public safety services to the scene of an emergency.

17 (b) The governing body of a county or municipal corporation may grant, by law, a
18 property tax credit under this section against the county or municipal corporation property
19 tax imposed on a dwelling located in the county or municipal corporation that is owned by
20 a 9–1–1 [public safety telecommunicator] **SPECIALIST** if the 9–1–1 [public safety
21 telecommunicator] **SPECIALIST** is otherwise eligible for the credit authorized under §
22 9–105 of this title.

23 (c) For any taxable year, the credit under this section may not exceed the lesser
24 of:

25 (1) \$2,500 per dwelling; or

26 (2) the amount of property tax imposed on the dwelling.

27 (d) The governing body of a county or a municipal corporation may establish, by
28 law:

29 (1) subject to subsection (c) of this section, the amount of the credit under
30 this section;

- 1 (2) the duration of the credit;
- 2 (3) additional eligibility requirements for 9-1-1 [public safety
3 telecommunicators] **SPECIALISTS** to qualify for the credit;
- 4 (4) procedures for the application and uniform processing of requests for
5 the credit; and
- 6 (5) any other provisions necessary to carry out this section.

7 SECTION 4. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall be
8 applicable to all taxable years beginning after December 31, 2018.

9 SECTION 5. AND BE IT FURTHER ENACTED, That Section 3 of this Act shall be
10 applicable to all taxable years beginning after June 30, 2019.

11 SECTION 6. AND BE IT FURTHER ENACTED, That this Act shall take effect June
12 1, 2019.