

SENATE BILL 284

E4, Q3, Q2

9lr1112
CF HB 1090

By: **Senators Kagan and Reilly**

Introduced and read first time: January 28, 2019

Assigned to: Finance

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 17, 2019

CHAPTER _____

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; altering a certain term; providing for the application of certain provisions of~~
13 this Act; and generally 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)~~

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 ~~BY adding to~~
 2 ~~Article – Tax – General~~
 3 ~~Section 10–207(hh)~~
 4 ~~Annotated Code of Maryland~~
 5 ~~(2016 Replacement Volume and 2018 Supplement)~~

6 ~~BY repealing and reenacting, with amendments,~~
 7 ~~Article – Tax – General~~
 8 ~~Section 10–209~~
 9 ~~Annotated Code of Maryland~~
 10 ~~(2016 Replacement Volume and 2018 Supplement)~~

11 BY repealing and reenacting, with amendments,
 12 Article – Tax – Property
 13 Section 9–262
 14 Annotated Code of Maryland
 15 (2012 Replacement Volume and 2018 Supplement)

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

18 **Article – Public Safety**

19 **1–302.1.**

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

23 **(B) IT IS THE INTENT OF THE GENERAL ASSEMBLY THAT JURISDICTIONS**
 24 **EMPLOYING 9–1–1 SPECIALISTS:**

25 **(1) APPROPRIATELY CLASSIFY 9–1–1 SPECIALISTS IN RECOGNITION**
 26 **OF THE TRAINING, KNOWLEDGE, AND SKILLS THAT 9–1–1 SPECIALISTS POSSESS AND**
 27 **DEMONSTRATE IN ANSWERING AND HANDLING REQUESTS FOR EMERGENCY**
 28 **ASSISTANCE; AND**

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

30 **(I) REFLECTS THEIR MEMBERSHIP IN THE TEAM OF PUBLIC**
 31 **SAFETY PERSONNEL ANSWERING AND RESPONDING TO REQUESTS FOR EMERGENCY**
 32 **ASSISTANCE; AND**

33 **(II) IS COMMENSURATE WITH THE TRAINING, KNOWLEDGE, AND**
 34 **SKILLS THEY POSSESS.**

~~(C) IN LIGHT OF THE PHYSICAL AND MENTAL AFFLICTIONS STEMMING FROM THE STRESSFUL AND TRAUMATIC SITUATIONS THROUGH WHICH 9-1-1 SPECIALISTS ASSIST MEMBERS OF THE PUBLIC WHO REQUEST EMERGENCY ASSISTANCE, IT IS THE INTENT OF THE GENERAL ASSEMBLY THAT JURISDICTIONS EMPLOYING 9-1-1 SPECIALISTS AFFORD ALL CLAIMS FOR WORKERS' COMPENSATION UNDER TITLE 9 OF THE LABOR AND EMPLOYMENT ARTICLE BY 9-1-1 SPECIALISTS FOR PHYSICAL AND MENTAL HEALTH AFFLICTIONS ARISING OUT OF AND IN THE COURSE OF EMPLOYMENT THE SAME RESPECT, ATTENTION, AND CONSIDERATION AFFORDED CLAIMS FOR WORKERS' COMPENSATION BY OTHER PUBLIC SAFETY PERSONNEL.~~

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

~~Article Tax General~~

~~10-207.~~

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

~~(HH) (1) (i) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.~~

~~(ii) "ELIGIBLE RETIREMENT PLAN" HAS THE MEANING STATED IN § 402(L) OF THE INTERNAL REVENUE CODE.~~

~~(iii) "9-1-1 SPECIALIST" HAS THE MEANING STATED IN § 9-262 OF THE TAX PROPERTY ARTICLE.~~

~~(iv) "QUALIFIED HEALTH INSURANCE PREMIUM" MEANS A PREMIUM FOR COVERAGE FOR THE RETIRED 9-1-1 SPECIALIST, OR THE SPOUSE OR DEPENDENTS OF THE RETIRED 9-1-1 SPECIALIST, BY AN ACCIDENT PLAN, A HEALTH PLAN, OR A QUALIFIED LONG TERM CARE INSURANCE CONTRACT.~~

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

~~(2) SUBJECT TO PARAGRAPH (3) OF THIS SUBSECTION, THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE AMOUNT~~

~~1 DISTRIBUTED FROM AN ELIGIBLE RETIREMENT PLAN OF A RETIRED 9-1-1
2 SPECIALIST THAT IS USED TO PAY FOR QUALIFIED HEALTH INSURANCE PREMIUMS
3 DURING THE TAXABLE YEAR.~~

~~4 (3) FOR ANY TAXABLE YEAR, THE SUBTRACTION UNDER PARAGRAPH
5 (2) OF THIS SUBSECTION MAY NOT EXCEED \$3,000.~~

~~6 10-209.~~

~~7 (a) (1) In this section the following words have the meanings indicated:~~

~~8 (2) "Correctional officer" means an individual who:~~

~~9 (i) was employed in:~~

~~10 1. a State correctional facility, as defined in § 1-101 of the
11 Correctional Services Article;~~

~~12 2. a local correctional facility, as defined in § 1-101 of the
13 Correctional Services Article;~~

~~14 3. a juvenile facility included in § 9-226 of the Human
15 Services Article; or~~

~~16 4. a facility of the United States that is equivalent to a State
17 or local correctional facility or a juvenile facility included in § 9-226 of the Human Services
18 Article; and~~

~~19 (ii) is eligible to receive retirement income attributable to the
20 individual's employment under item (i) of this paragraph.~~

~~21 (3) "Emergency services personnel" means emergency medical technicians
22 or paramedics.~~

~~23 (4) (i) "Employee retirement system" means a plan:~~

~~24 1. established and maintained by an employer for the benefit
25 of its employees; and~~

~~26 2. qualified under § 401(a), § 403, or § 457(b) of the Internal
27 Revenue Code.~~

~~28 (ii) "Employee retirement system" does not include:~~

~~29 1. an individual retirement account or annuity under § 408
30 of the Internal Revenue Code;~~

1 ~~SPECIALIST, or fire, rescue, or emergency services personnel of the United States, the~~
 2 ~~State, or a political subdivision of the State unless:~~

3 ~~(1) the resident is at least 65 years old or is totally disabled; or~~

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

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

7 **Article – Tax – Property**

8 9–262.

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

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

11 (3) “9–1–1 [public safety telecommunicator] **SPECIALIST**” means an
 12 employee of a county **PUBLIC SAFETY ANSWERING POINT, OR AN EMPLOYEE WORKING**
 13 **IN A COUNTY SAFETY ANSWERING POINT**, whose duties and responsibilities include:

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

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

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

20 (b) The governing body of a county or municipal corporation may grant, by law, a
 21 property tax credit under this section against the county or municipal corporation property
 22 tax imposed on a dwelling located in the county or municipal corporation that is owned by
 23 a 9–1–1 [public safety telecommunicator] **SPECIALIST** if the 9–1–1 [public safety
 24 telecommunicator] **SPECIALIST** is otherwise eligible for the credit authorized under §
 25 9–105 of this title.

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

28 (1) \$2,500 per dwelling; or

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

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

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

5 (2) the duration of the credit;

6 (3) additional eligibility requirements for 9-1-1 [public safety
7 telecommunicators] SPECIALISTS to qualify for the credit;

8 (4) procedures for the application and uniform processing of requests for
9 the credit; and

10 (5) any other provisions necessary to carry out this section.

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

13 SECTION ~~5~~ 3. AND BE IT FURTHER ENACTED, That Section ~~3~~ 2 of this Act shall
14 be applicable to all taxable years beginning after June 30, 2019.

15 SECTION ~~6~~ 4. AND BE IT FURTHER ENACTED, That this Act shall take effect
16 June 1, 2019.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.