

SENATE BILL 477

Q3
SB 1261/18 – B&T

9lr2580
CF HB 387

By: **Senator Kramer**

Introduced and read first time: February 4, 2019

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Maryland Transportation Authority**
3 **Police**

4 FOR the purpose of altering a subtraction modification under the Maryland income tax for
5 certain law enforcement officers to include law enforcement officers who are
6 members of the Maryland Transportation Authority Police and reside in a political
7 subdivision with a certain crime rate; providing for the application of this Act; and
8 generally relating to a subtraction modification under the Maryland income tax for
9 members of the Maryland Transportation Authority Police.

10 BY repealing and reenacting, without amendments,
11 Article – Tax – General
12 Section 10–207(a)
13 Annotated Code of Maryland
14 (2016 Replacement Volume and 2018 Supplement)

15 BY repealing and reenacting, with amendments,
16 Article – Tax – General
17 Section 10–207(cc)
18 Annotated Code of Maryland
19 (2016 Replacement Volume and 2018 Supplement)

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

22 **Article – Tax – General**

23 10–207.

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 Maryland adjusted gross income.

2 (cc) (1) (i) In this subsection the following words have the meanings
3 indicated.

4 (ii) "Law enforcement agency" has the meaning stated in § 3–201 of
5 the Public Safety Article.

6 (iii) "Law enforcement officer" means an individual who:

7 1. in an official capacity is authorized by law to make arrests;
8 and

9 2. is a member of a law enforcement agency, including a law
10 enforcement officer who serves in a probationary status or at the pleasure of the appointing
11 authority of a county or municipal corporation.

12 (iv) "Maryland Police Training and Standards Commission" means
13 the unit established under § 3–202 of the Public Safety Article.

14 (2) The subtraction under subsection (a) of this section includes the first
15 \$5,000 of income earned by a law enforcement officer if:

16 (i) 1. the law enforcement officer resides in the political
17 subdivision in which the law enforcement officer is employed; and

18 [(ii)] 2. the crime rate in the political subdivision exceeds the
19 State's crime rate; OR

20 (II) 1. THE LAW ENFORCEMENT OFFICER IS A MEMBER OF
21 THE MARYLAND TRANSPORTATION AUTHORITY POLICE; AND

22 2. THE LAW ENFORCEMENT OFFICER RESIDES IN A
23 POLITICAL SUBDIVISION IN WHICH THE CRIME RATE EXCEEDS THE STATE'S CRIME
24 RATE.

25 (3) On or before September 1, 2016, and every 3 years thereafter, the
26 Maryland Police Training and Standards Commission shall certify to the Comptroller the
27 political subdivisions in which the crime rate exceeds the State's crime rate.

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
29 1, 2019, and shall be applicable to all taxable years beginning after December 31, 2018.