

HOUSE BILL 276

Q3

0lr0668

By: **Prince George's County Delegation and Montgomery County Delegation**

Introduced and read first time: January 20, 2020

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Maryland–National Capital Park**
3 **Police and Washington Suburban Sanitary Commission Police Force**

4 **PG/MC 105–20**

5 FOR the purpose of altering a subtraction modification under the Maryland income tax for
6 certain law enforcement officers to include law enforcement officers who are
7 members of the Maryland–National Capital Park Police or the Washington
8 Suburban Sanitary Commission Police Force and reside in a certain political
9 subdivision with a certain crime rate; providing for the application of this Act; and
10 generally relating to a subtraction modification under the Maryland income tax for
11 members of the Maryland–National Capital Park Police or the Washington
12 Suburban Sanitary Commission Police Force.

13 BY repealing and reenacting, without amendments,
14 Article – Tax – General
15 Section 10–207(a)
16 Annotated Code of Maryland
17 (2016 Replacement Volume and 2019 Supplement)

18 BY repealing and reenacting, with amendments,
19 Article – Tax – General
20 Section 10–207(cc)
21 Annotated Code of Maryland
22 (2016 Replacement Volume and 2019 Supplement)

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

25 **Article – Tax – General**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 10–207.

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

5 (cc) (1) (i) In this subsection the following words have the meanings
6 indicated.

7 (ii) “Law enforcement agency” has the meaning stated in § 3–201 of
8 the Public Safety Article.

9 (iii) “Law enforcement officer” means an individual who:

10 1. in an official capacity is authorized by law to make arrests;
11 and

12 2. is a member of **THE MARYLAND–NATIONAL CAPITAL**
13 **PARK POLICE, THE WASHINGTON SUBURBAN SANITARY COMMISSION POLICE**
14 **FORCE, OR** a law enforcement agency, including a law enforcement officer who serves in a
15 probationary status or at the pleasure of the appointing authority of a county or municipal
16 corporation.

17 (iv) “Maryland Police Training and Standards Commission” means
18 the unit established under § 3–202 of the Public Safety Article.

19 (2) The subtraction under subsection (a) of this section includes the first
20 \$5,000 of income earned by a law enforcement officer if:

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

23 2. the crime rate in the political subdivision exceeds the
24 State’s crime rate; [or]

25 (ii) 1. the law enforcement officer is a member of the Maryland
26 Transportation Authority Police; and

27 2. the law enforcement officer resides in a political
28 subdivision in which the crime rate exceeds the State’s crime rate;

29 (iii) 1. **THE LAW ENFORCEMENT OFFICER IS A MEMBER OF**
30 **THE MARYLAND–NATIONAL CAPITAL PARK POLICE;**

31 2. **THE LAW ENFORCEMENT OFFICER RESIDES IN A**
32 **POLITICAL SUBDIVISION THAT LIES WHOLLY OR PARTIALLY WITHIN THE**

1 MARYLAND–WASHINGTON REGIONAL DISTRICT ESTABLISHED UNDER § 20–101 OF
2 THE LAND USE ARTICLE; AND

3 3. THE CRIME RATE IN THE POLITICAL SUBDIVISION
4 EXCEEDS THE STATE’S CRIME RATE; OR

5 (IV) 1. THE LAW ENFORCEMENT OFFICER IS A MEMBER OF
6 THE WASHINGTON SUBURBAN SANITARY COMMISSION POLICE FORCE;

7 2. THE LAW ENFORCEMENT OFFICER RESIDES IN A
8 POLITICAL SUBDIVISION THAT LIES WHOLLY OR PARTIALLY WITHIN THE
9 WASHINGTON SUBURBAN SANITARY DISTRICT; AND

10 3. THE CRIME RATE IN THE POLITICAL SUBDIVISION
11 EXCEEDS THE STATE’S CRIME RATE.

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

15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
16 1, 2020, and shall be applicable to all taxable years beginning after December 31, 2019.