

SENATE BILL 492

Q3

0lr2561
CF 0lr2794

By: **Senator Kramer**

Introduced and read first time: January 29, 2020

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – State Law Enforcement Officers**

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

8 BY repealing and reenacting, without amendments,

9 Article – Tax – General

10 Section 10–207(a)

11 Annotated Code of Maryland

12 (2016 Replacement Volume and 2019 Supplement)

13 BY repealing and reenacting, with amendments,

14 Article – Tax – General

15 Section 10–207(cc)

16 Annotated Code of Maryland

17 (2016 Replacement Volume and 2019 Supplement)

18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

19 That the Laws of Maryland read as follows:

20 **Article – Tax – General**

21 10–207.

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

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

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

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

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

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

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

17 2. the crime rate in the political subdivision exceeds the
18 State's crime rate; or

19 (ii) 1. the law enforcement officer is a member of the Maryland
20 Transportation Authority Police **OR ANY OTHER STATE LAW ENFORCEMENT UNIT**; and

21 2. the law enforcement officer resides in a political
22 subdivision in which the crime rate exceeds the State's crime rate.

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

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
27 1, 2020, and shall be applicable to all taxable years beginning after December 31, 2019.