

# HOUSE BILL 1472

Q3

2lr3085  
CF SB 122

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By: **Delegate Patterson**

Introduced and read first time: February 27, 2022

Assigned to: Rules and Executive Nominations

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## A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Volunteer Fire, Rescue, and**  
3 **Emergency Medical Services**

4 FOR the purpose of increasing the amount of a subtraction modification under the  
5 Maryland income tax for certain qualifying volunteer fire, rescue, and emergency  
6 medical services members beginning in a certain taxable year; and generally relating  
7 to a subtraction modification under the Maryland income tax for qualifying volunteer  
8 fire, rescue, and emergency medical services members.

9 BY repealing and reenacting, without amendments,  
10 Article – Tax – General  
11 Section 10–208(a) and (i–1)(1)  
12 Annotated Code of Maryland  
13 (2016 Replacement Volume and 2021 Supplement)

14 BY repealing and reenacting, with amendments,  
15 Article – Tax – General  
16 Section 10–208(i–1)(3)  
17 Annotated Code of Maryland  
18 (2016 Replacement Volume and 2021 Supplement)

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

21 **Article – Tax – General**

22 10–208.

23 (a) In addition to the modification under § 10–207 of this, the amounts under this  
24 section are subtracted from the federal adjusted gross income of a resident to determine  
25 Maryland adjusted gross income.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (i-1) (1) The subtraction under subsection (a) of this section includes an amount  
2 equal to the amount specified in paragraph (3) of this subsection if an individual is a  
3 qualifying volunteer fire, rescue, or emergency medical services member for the taxable  
4 year, as determined under paragraph (2) of this subsection.

5 (3) The amount of the subtraction under paragraph (1) of this subsection is  
6 equal to:

7 (i) \$4,750 for a taxable year beginning after December 31, 2017, but  
8 before January 1, 2019;

9 (ii) \$5,000 for a taxable year beginning after December 31, 2018, but  
10 before January 1, 2020;

11 (iii) \$6,000 for a taxable year beginning after December 31, 2019, but  
12 before January 1, 2021;

13 (iv) \$6,500 for a taxable year beginning after December 31, 2020, but  
14 before January 1, 2022; [and]

15 (v) \$7,000 for a taxable year beginning after December 31, 2021,  
16 **BUT BEFORE JANUARY 1, 2023; AND**

17 **(VI) \$10,000 FOR A TAXABLE YEAR BEGINNING AFTER**  
18 **DECEMBER 31, 2022.**

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
20 1, 2022.