

# SENATE BILL 122

Q3

2lr0446

(PRE-FILED)

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By: **Senator Jackson**

Requested: September 8, 2021

Introduced and read first time: January 12, 2022

Assigned to: Budget and Taxation

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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

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 Maryland adjusted gross income.

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

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

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

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

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

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

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

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

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
21 1, 2022.