

SENATE BILL 137

Q3
SB 176/21 – B&T

(PRE-FILED)

2lr0774

By: **Senator Kramer**

Requested: October 15, 2021

Introduced and read first time: January 12, 2022

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: March 16, 2022

CHAPTER _____

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; and generally relating to
6 a subtraction modification under the Maryland income tax for State law enforcement
7 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 2021 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 2021 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**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



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 Park
13 Police, the Washington Suburban Sanitary Commission Police Force, or a law enforcement
14 agency, including a law enforcement officer who serves in a probationary status or at the
15 pleasure of the appointing authority of a county or municipal corporation.

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

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

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

22 2. the crime rate in the political subdivision exceeds the
23 State’s crime rate;

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

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

28 (iii) 1. the law enforcement officer is a member of the
29 Maryland–National Capital Park Police;

30 2. the law enforcement officer resides in a political
31 subdivision that lies wholly or partially within the Maryland–Washington Regional District
32 established under § 20–101 of the Land Use Article; and

