

SB0094/713827/1

BY: Budget and Taxation Committee

AMENDMENTS TO SENATE BILL 94
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in the sponsor line, strike “**Senator Jackson**” and substitute “**Senators Jackson, Bailey, Benson, Corderman, Elfreth, Guzzone, Hettleman, Jennings, King, McCray, Rosapepe, Salling, and Zucker**”; strike beginning with “**Volunteer**” in line 2 down through “**Services**” in line 3 and substitute “**Public Safety Volunteers**”; strike beginning with “certain” in line 5 down through “members” in line 6 and substitute “an individual who is a qualifying public safety volunteer”; strike beginning with “volunteer” in line 7 down through “members” in line 8 and substitute “public safety volunteers”; in line 11, strike “and (i-1)(1)”; in line 16, strike “10-208(i-1)(3)” and substitute “10-208(i-1)”; and after line 18, insert:

“BY repealing

Article - Tax - General

Section 10-208(l)

Annotated Code of Maryland

(2022 Replacement Volume)”.

AMENDMENT NO. 2

On page 2, strike in their entirety lines 4 through 7, inclusive; and after line 7, insert:

“(i-1) (1) **(I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.**

(II) “PUBLIC SAFETY ORGANIZATION” MEANS:

1. A BONA FIDE MARYLAND POLICE AGENCY;

2. A BONA FIDE MARYLAND FIRE, RESCUE, OR EMERGENCY MEDICAL SERVICES ORGANIZATION;

3. AN AUXILIARY ORGANIZATION OF A BONA FIDE MARYLAND FIRE, RESCUE, OR EMERGENCY MEDICAL SERVICES ORGANIZATION;

4. THE UNITED STATES COAST GUARD AUXILIARY;

5. THE MARYLAND DEFENSE FORCE; OR

6. THE MARYLAND CIVIL AIR PATROL.

(III) "PUBLIC SAFETY VOLUNTEER" MEANS A MEMBER OF A PUBLIC SAFETY ORGANIZATION.

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

[(2)] (3) An individual is a qualifying PUBLIC SAFETY volunteer [fire, rescue, or emergency medical services member] for the taxable year eligible for the subtraction modification under this subsection if the individual:

(i) is an active member of[:

1. a bona fide Maryland fire, rescue, or emergency medical services organization;

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2. an auxiliary organization of a bona fide Maryland fire, rescue, or emergency medical services organization;

3. the United States Coast Guard Auxiliary;

4. the Maryland Defense Force; or

5. the Maryland Civil Air Patrol] **A PUBLIC SAFETY ORGANIZATION;**

(ii) serves the **PUBLIC SAFETY** organization in a volunteer capacity without compensation, except nominal expenses or meals;

(iii) 1. qualifies for active status during the taxable year under:

A. A POLICE AUXILIARY OR RESERVE VOLUNTEER PROGRAM APPROVED BY THE MARYLAND POLICE TRAINING AND STANDARDS COMMISSION IN CONJUNCTION WITH THE MARYLAND ASSOCIATION OF COUNTIES AND THE MARYLAND MUNICIPAL LEAGUE, THAT INCLUDES UNIFORM SYSTEMS FOR QUALIFICATION AND RECORD KEEPING, IF THE PROGRAM IS INCORPORATED INTO THE POLICE AGENCY'S RULES AND REGULATIONS;

B. a volunteer fire, rescue, or emergency medical services personnel or auxiliary length of service award program operated by a county or municipal corporation of the State, if the length of service award program requires for active status qualification a minimum of 50 points per year and that points be earned in at least two different categories; or

[B.] C. a point system established by a county or

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municipal corporation that does not operate a volunteer fire, rescue, or emergency medical services personnel or auxiliary length of service award program or by the United States Coast Guard Auxiliary, the Maryland Defense Force, or the Maryland Civil Air Patrol, to identify active members of a volunteer fire, rescue, or emergency medical services organization or auxiliary organization, if the point system requires for active status qualification a minimum of 50 points per year and that points be earned in at least two different categories;

2. has maintained active status for at least 25 years
under:

A. A POLICE AUXILIARY OR RESERVE VOLUNTEER PROGRAM; OR

B. a volunteer fire, rescue, or emergency medical services personnel or auxiliary length of service award program or a point system established in lieu of a length of service award program;

3. is a member of the National Guard or other reserve component of the United States armed forces who has been ordered into active military service and who serves on active duty in the armed forces of the United States during the taxable year; or

4. is a civilian or a member of the Merchant Marine on assignment in support of the armed forces of the United States during the taxable year in an area designated as a combat zone by executive order of the President; and

(iv) will have been an active member of a [bona fide Maryland fire, rescue, or emergency medical services organization, an auxiliary organization of a bona fide Maryland fire, rescue, or emergency medical services organization, or the United States Coast Guard Auxiliary, the Maryland Defense Force, or the Maryland

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Civil Air Patrol] PUBLIC SAFETY ORGANIZATION for at least 36 months during the last 10 calendar years by December 31 of the taxable year.”;

in line 8, strike “(3)” and substitute “**(4)**”; strike beginning with “\$4,750” in line 10 down through “(v)” in line 18; in line 18, strike “2021” and substitute “**2022**”; and in line 20, strike “**(VI)**” and substitute “**(II)**”.

AMENDMENT NO. 3

On page 2, after line 21, insert:

“~~[(4)]~~ **(5)** (i) EACH POLICE AGENCY SHALL:

1. MAINTAIN A RECORD OF THE ACTIVITIES OF EACH MEMBER OF A POLICE AUXILIARY OR RESERVE DURING THE CALENDAR YEAR;

2. PROVIDE EACH MEMBER A REPORT BY FEBRUARY 15 OF THE FOLLOWING YEAR INDICATING THAT THE MEMBER QUALIFIED DURING THE PRECEDING CALENDAR YEAR; AND

3. PROVIDE A REPORT THAT INCLUDES THE NAMES, THE SOCIAL SECURITY NUMBERS, AND A CERTIFICATION THAT THE INDIVIDUAL QUALIFIED FOR THE SUBTRACTION MODIFICATION UNDER THIS SECTION.

(II) Each fire, rescue, or emergency medical services organization or auxiliary organization shall:

1. maintain a record of the points earned by each individual during each calendar year;

2. provide each member a report identifying the number of points earned in each category by February 15 of the following year; and

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3. provide a report that includes the names, Social Security numbers, and points earned by those members qualifying for the subtraction modification under this subsection to the Maryland State Firemen's Association by May 1 of the following year.

[(ii)] (III) An individual may not qualify for the subtraction under this subsection based on membership in the United States Coast Guard Auxiliary, the Maryland Defense Force, or the Maryland Civil Air Patrol unless the United States Coast Guard Auxiliary, the Maryland Defense Force, or the Maryland Civil Air Patrol:

1. maintains a record of the points earned by each individual during each calendar year;

2. provides each member a report identifying the number of points earned in each category by February 15 of the following year; and

3. provides a report that includes the names, Social Security numbers, and points earned by those members qualifying for the subtraction modification under this subsection to the Comptroller on or before October 1 of each year.

[(5)] (6) To qualify for the subtraction modification under this subsection, an individual shall attach to the individual's income tax return a copy of the report provided by the PUBLIC SAFETY organization under paragraph [(4)] (5) of this subsection.

[(6)] (7) (I) ON OR BEFORE OCTOBER 1 EACH YEAR, EACH BONA FIDE MARYLAND POLICE AGENCY SHALL SUBMIT TO THE DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONAL SERVICES AND THE OFFICE OF THE COMPTROLLER A REPORT LISTING THE NAMES AND SOCIAL SECURITY NUMBERS

OF INDIVIDUALS WHO QUALIFIED FOR THE SUBTRACTION MODIFICATION UNDER THIS SUBSECTION FOR THE PRECEDING TAXABLE YEAR.

(II) On or before October 1 of each year, the Maryland State Firemen's Association shall submit to the Department of Public Safety and Correctional Services and the Office of the Comptroller a report stating the participation in the point system by the various local subdivisions with the names and Social Security numbers of individuals who qualified for the subtraction modification under this subsection for the preceding taxable year.

[(7)] (8) (i) A person may not knowingly make or cause any false statement or report to be made in any application or in any document required under this subsection.

(ii) Any person who violates or attempts to violate any provision of subparagraph (i) of this paragraph shall be subject to a fine of \$1,000.

[(1) (1) The subtraction under subsection (a) of this section includes an amount equal to the amount specified in paragraph (3) of this subsection if an individual is a qualifying police auxiliary or reserve volunteer for the taxable year, as determined under paragraph (2) of this subsection.

(2) An individual is a qualifying police auxiliary or reserve volunteer for the taxable year eligible for the subtraction modification under this subsection if the individual:

(i) is an active member of a bona fide Maryland police agency;

(ii) serves the organization in a volunteer capacity without compensation, except nominal expenses or meals;

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(iii) 1. qualifies for active status during the taxable year under a police auxiliary or reserve volunteer program approved by the Police Training and Standards Commission in conjunction with the Maryland Association of Counties and the Maryland Municipal League, that includes uniform systems for qualification and record keeping, if the program is incorporated into the police agency's rules and regulations;

2. has maintained active status for at least 25 years under the police auxiliary or reserve volunteer program;

3. is a member of the National Guard or other reserve component of the United States armed forces who has been ordered into active military service and who serves on active duty in the armed forces of the United States during the taxable year; or

4. is a civilian or a member of the Merchant Marine on assignment in support of the armed forces of the United States during the taxable year in an area designated as a combat zone by executive order of the President; and

(iv) will have been an active member of a bona fide police agency for at least 36 months during the last 10 calendar years by December 31 of the taxable year.

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

(i) \$4,500 for a taxable year beginning after December 31, 2016, but before January 1, 2018;

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

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(iii) \$5,000 for a taxable year beginning after December 31, 2018.

(4) Each police agency shall:

(i) maintain a record of the activities of each police auxiliary or reserve volunteer during the calendar year;

(ii) provide each member a report by February 15 of the following year indicating that the member qualified during the preceding calendar year; and

(iii) provide a report that includes the names, Social Security numbers, and a certification that the individual qualified for the subtraction modification under this section.

(5) To qualify for the subtraction modification under this subsection, an individual shall attach to the individual's income tax return a copy of the report provided by the police agency under paragraph (4) of this subsection.

(6) On or before October 1 of each year, the police agency shall submit to the Department of Public Safety and Correctional Services and the Office of the Comptroller a report listing the names and Social Security numbers of individuals who qualified for the subtraction modification under this subsection for the preceding taxable year.

(7) (i) A person may not knowingly make or cause any false statement or report to be made in any application or in any document required under this subsection.

(ii) Any person who violates or attempts to violate any provision of subparagraph (i) of this paragraph shall be subject to a fine of \$1,000.1”;

and in line 23, after “2023” insert “, and shall be applicable to all taxable years beginning

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after December 31, 2022".