

SENATE BILL 94

Q3
SB 122/22 – B&T

(PRE-FILED)

3lr0823

By: **Senator Jackson**

Requested: November 16, 2022

Introduced and read first time: January 11, 2023

Assigned to: Budget and Taxation

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 (2022 Replacement Volume)

14 BY repealing and reenacting, with amendments,
15 Article – Tax – General
16 Section 10–208(i–1)(3)
17 Annotated Code of Maryland
18 (2022 Replacement Volume)

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.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

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

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

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

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

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

18 (v) \$7,000 for a taxable year beginning after December 31, 2021,
19 **BUT BEFORE JANUARY 1, 2024; AND**

20 **(VI) \$10,000 FOR A TAXABLE YEAR BEGINNING AFTER**
21 **DECEMBER 31, 2023.**

22 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
23 1, 2023.