

SENATE BILL 822

Q3
SB 70/23 – B&T

4lr1803
CF HB 1467

By: Senators Kramer ~~and West~~, West, Bailey, Benson, Corderman, Elfreth, Guzzone, Hettleman, Jackson, Jennings, King, McCray, Rosapepe, Salling, and Zucker

Introduced and read first time: February 2, 2024
Assigned to: Budget and Taxation

Committee Report: Favorable with amendments
Senate action: Adopted
Read second time: February 26, 2024

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 (2022 Replacement Volume and 2023 Supplement)

13 BY repealing and reenacting, with amendments,
14 Article – Tax – General
15 Section 10–207(cc)
16 Annotated Code of Maryland
17 (2022 Replacement Volume and 2023 Supplement)

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

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 **Article – Tax – General**

2 10–207.

3 (a) To the extent included in federal adjusted gross income, the amounts under
4 this section are subtracted from the federal adjusted gross income of a resident to determine
5 Maryland adjusted gross income.

6 (cc) (1) (i) In this subsection the following words have the meanings
7 indicated.

8 (ii) “Law enforcement agency” has the meaning stated in § 3–201 of
9 the Public Safety Article.

10 (iii) “Law enforcement officer” means an individual who:

11 1. in an official capacity is authorized by law to make arrests;
12 and

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

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

19 (2) The subtraction under subsection (a) of this section includes the first
20 \$5,000 of income earned by a law enforcement officer if:

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

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

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

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

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

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

4 3. the crime rate in the political subdivision exceeds the
5 State’s crime rate; or

6 (iv) 1. the law enforcement officer is a member of the Washington
7 Suburban Sanitary Commission Police Force;

8 2. the law enforcement officer resides in a political
9 subdivision that lies wholly or partially within the Washington Suburban Sanitary District;
10 and

11 3. the crime rate in the political subdivision exceeds the
12 State’s crime rate.

13 (3) On or before September 1, 2016, and every 3 years thereafter, the
14 Maryland Police Training and Standards Commission shall certify to the Comptroller the
15 political subdivisions in which the crime rate exceeds the State’s crime rate.

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
17 1, 2024, and shall be applicable to all taxable years beginning after December 31, 2023.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.