

## Chapter 908

**(Senate Bill 822)**

AN ACT concerning

**Income Tax – Subtraction Modification – State Law Enforcement Officers**

FOR the purpose of altering a subtraction modification under the Maryland income tax for certain law enforcement officers to include State law enforcement officers who reside in a certain political subdivision with a certain crime rate; and generally relating to a subtraction modification under the Maryland income tax for State law enforcement officers.

BY repealing and reenacting, without amendments,  
 Article – Tax – General  
 Section 10–207(a)  
 Annotated Code of Maryland  
 (2022 Replacement Volume and 2023 Supplement)

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

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

**Article – Tax – General**

10–207.

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

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

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

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

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

and

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Approved by the Governor, May 16, 2024.**