

## Chapter 416

**(House Bill 1064)**

AN ACT concerning

**Income Tax Subtraction Modification – Death Benefits – Law Enforcement Officers and Fire Fighters**

FOR the purpose of allowing a subtraction under the Maryland income tax for the payment of certain death benefits to a surviving spouse or beneficiary of a deceased law enforcement officer or fire fighter under certain circumstances; applying this Act retroactively; and generally relating to a subtraction modification under the Maryland income tax for law enforcement officer and fire fighter death benefits.

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(e–1)

Annotated Code of Maryland

(2022 Replacement Volume and 2023 Supplement)

(As enacted by Chapter 59 of the Acts of the General Assembly of 2021)

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.

(e–1) (1) In this subsection, “law enforcement officer” means a law enforcement officer as defined in § 1–101 of the Public Safety Article or other sworn law enforcement officer of the United States, a state, or a political subdivision of a state.

(2) The subtraction under subsection (a) of this section includes:

**(I)** a payment from a pension system to the surviving spouse or other beneficiary of a law enforcement officer or fire fighter whose death arises out of or in the course of employment as a law enforcement officer or fire fighter; **AND**

**(II) A PAYMENT OF A DEATH BENEFIT UNDER A COLLECTIVE BARGAINING AGREEMENT FROM A COUNTY OR MUNICIPALITY IN THE STATE TO THE SURVIVING SPOUSE OR OTHER BENEFICIARY OF A LAW ENFORCEMENT OFFICER OR FIRE FIGHTER WHOSE DEATH ARISES OUT OF OR IN THE COURSE OF EMPLOYMENT AS A LAW ENFORCEMENT OFFICER OR FIRE FIGHTER.**

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, 2021.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act is an emergency measure, is necessary for the immediate preservation of the public health or safety, has been passed by a yea and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, and shall take effect from the date it is enacted.

**Approved by the Governor, May 9, 2024.**