

# HOUSE BILL 792

Q3  
HB 714/24 – W&M

5lr2289  
CF SB 30

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By: **Delegates Griffith, Arentz, Buckel, Chisholm, Hartman, Hornberger, Hutchinson, Jacobs, A. Johnson, S. Johnson, McComas, Nawrocki, Otto, Pippy, Reilly, Schmidt, Szeliga, and Valentine**

Introduced and read first time: January 29, 2025

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Public Safety Employee Retirement**  
3 **Income**

4 FOR the purpose of altering the amount allowed as a subtraction modification under the  
5 Maryland income tax for certain retirement income attributable to an individual’s  
6 employment as a public safety employee; and generally relating to a subtraction  
7 modification under the Maryland income tax for the retirement income of public  
8 safety employees.

9 BY repealing and reenacting, without amendments,  
10 Article – Tax – General  
11 Section 10–207(a)  
12 Annotated Code of Maryland  
13 (2022 Replacement Volume and 2024 Supplement)

14 BY repealing and reenacting, with amendments,  
15 Article – Tax – General  
16 Section 10–207(mm)  
17 Annotated Code of Maryland  
18 (2022 Replacement Volume and 2024 Supplement)

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 10–207.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

4 (mm) (1) (i) In this subsection the following words have the meanings  
5 indicated.

6 (ii) “Correctional officer” means an individual who:

7 1. was employed in:

8 A. a State correctional facility, as defined in § 1–101 of the  
9 Correctional Services Article;

10 B. a local correctional facility, as defined in § 1–101 of the  
11 Correctional Services Article;

12 C. a juvenile facility included in § 9–226 of the Human  
13 Services Article; or

14 D. a facility of the United States that is equivalent to a State  
15 or local correctional facility or a juvenile facility included in § 9–226 of the Human Services  
16 Article; and

17 2. is eligible to receive retirement income attributable to the  
18 individual’s employment under item 1 of this subparagraph.

19 (iii) “Emergency services personnel” means emergency medical  
20 technicians or paramedics.

21 (iv) “Employee retirement system” has the meaning stated under §  
22 10–209(a) of this subtitle.

23 (v) “Public safety employee” means an individual who is a retired  
24 correctional officer, law enforcement officer, or fire, rescue, or emergency services personnel  
25 of the United States, the State, or a political subdivision of the State.

26 (2) The subtraction under subsection (a) of this section includes the first  
27 ~~[\$15,000]~~ **\$20,000** of income from an employee retirement system that is attributable to  
28 service as a public safety employee, if the income is received by an individual who is at least  
29 55 years old on the last day of the taxable year.

30 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
31 1, 2025, and shall be applicable to all taxable years beginning after December 31, 2024.