

SENATE BILL 148

Q3
SB 759/25 – B&T

(PRE-FILED)

6lr1094
CF HB 13

By: **Senators Kagan and Carozza**

Requested: October 3, 2025

Introduced and read first time: January 14, 2026

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Public Safety Employee Retirement**
3 **Income**
4 **(Supporting Our 9–1–1 Specialists Act)**

5 FOR the purpose of altering a certain subtraction modification under the Maryland income
6 tax for retirement income attributable to an individual's employment as a public
7 safety employee to include certain retirement income attributable to an individual's
8 employment as a 9–1–1 specialist; and generally relating to a subtraction
9 modification under the Maryland income tax for the retirement income of public
10 safety employees.

11 BY repealing and reenacting, without amendments,
12 Article – Tax – General
13 Section 10–207(a)
14 Annotated Code of Maryland
15 (2022 Replacement Volume and 2025 Supplement)

16 BY repealing and reenacting, with amendments,
17 Article – Tax – General
18 Section 10–207(mm)
19 Annotated Code of Maryland
20 (2022 Replacement Volume and 2025 Supplement)

21 BY repealing and reenacting, without amendments,
22 Article – Tax – Property
23 Section 9–262(a)(1) and (3)
24 Annotated Code of Maryland
25 (2019 Replacement Volume and 2025 Supplement)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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.

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

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

1. was employed in:

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

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

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

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

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

(iii) “Emergency services personnel” means emergency medical technicians [or], paramedics, **OR 9–1–1 SPECIALISTS**.

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

(v) “9–1–1 SPECIALIST” HAS THE MEANING STATED IN § 9–262(A) OF THE TAX – PROPERTY ARTICLE.

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

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

Article – Tax – Property

9–262.

(a) (1) In this section the following words have the meanings indicated.

(3) “9–1–1 specialist” means an employee of a county public safety answering point, or an employee working in a county safety answering point, whose duties and responsibilities include:

(i) receiving and processing 9–1–1 requests for emergency assistance;

(ii) other support functions directly related to 9–1–1 requests for emergency assistance; or

(iii) dispatching law enforcement officers, fire rescue services, emergency medical services, and other public safety services to the scene of an emergency.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2026, and shall be applicable to all taxable years beginning after December 31, 2025.