

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

Committee Report: Favorable

Senate action: Adopted

Read second time: March 7, 2026

CHAPTER _____

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,

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 – Property
2 Section 9–262(a)(1) and (3)
3 Annotated Code of Maryland
4 (2019 Replacement Volume and 2025 Supplement)

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

7 **Article – Tax – General**

8 10–207.

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

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

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

15 1. was employed in:

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

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

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

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

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

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

29 (iv) “Employee retirement system” has the meaning stated under §
30 10–209(a) of this subtitle.

31 **(v) “9–1–1 SPECIALIST” HAS THE MEANING STATED IN §**
32 **9–262(A) OF THE TAX – PROPERTY ARTICLE.**

