

# SENATE BILL 271

Q3

6lr2405

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By: **Senator Gile**

Introduced and read first time: January 19, 2026

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Retirement Income of Fire, Rescue,**  
3 **and Emergency Services Personnel – Eligibility**

4 FOR the purpose of altering a certain subtraction modification under the Maryland income  
5 tax to include certain retirement income attributable to a resident's employment  
6 with the District of Columbia as a member of a fire, rescue, or emergency services  
7 organization; and generally relating to a subtraction modification for retirement  
8 income attributable to a resident's employment as a member of a fire, rescue, or  
9 emergency services organization.

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

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

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

22 **Article – Tax – General**

23 10–207.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(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.

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

(v) 1. “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. **“PUBLIC SAFETY EMPLOYEE” INCLUDES AN INDIVIDUAL WHO IS A RETIRED FIRE, RESCUE, OR EMERGENCY SERVICES PERSONNEL OF THE DISTRICT OF COLUMBIA.**

(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.

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