

SENATE BILL 271

Q3

6lr2405

By: Senator Gile

Introduced and read first time: January 19, 2026

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

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:

Article – Tax – General

23 10-207.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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:

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

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

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.

(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.

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.