



POSITION STATEMENT

Bill: HB 276-Income Tax– Subtraction Modification- Maryland–National Capital Park Police and Washington Suburban Sanitary Commission Police Force- PG/MC 105-20

Position: Support

Date: February 7, 2020

Contact: Adrian R. Gardner, General Counsel

What The Bill Does: This bill corrects a loophole that currently excludes the Park Police (and WSSC Police) from a favorable income tax incentive designed to attract and reward law enforcement officers who reside in communities with elevated crime rates.

Why We Support: The Maryland-National Capital Park and Planning Commission (“Commission”) supports this common-sense legislation that puts its sworn police officers on equal footing as other police personnel in Maryland.

Under current law, a police officer who resides in a political subdivision that reports a crime rate above the State average is allowed to subtract a portion of their federal adjusted gross income (“AGI”) for the purpose of calculating their Maryland AGI. This approach implements a matter of State policy intended to provide an incentive for law enforcement personnel to live within the communities that need them the most. Using this mechanism, the portion subtracted from State AGI is excused from Maryland income taxation as one tangible incentive that follows the policy.

In short, the bill will authorize Park Police officers who reside in comparable areas to utilize the same subtraction. The Commission supports this equal treatment because it may enhance the agency’s ability to recruit Park Police officers in the affected jurisdictions.

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