

HOUSE BILL 1359

Q3

4lr2123

By: **Delegates Glass, Hough, Krebs, McDonough, Minnick, and Ready**

Introduced and read first time: February 7, 2014

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Law Enforcement Officer Survivor**
3 **Benefits Program**

4 FOR the purpose of allowing a subtraction modification under the State income tax for
5 certain payments received under a certain survivor benefits program; providing
6 for the application of this Act; and generally relating to an income tax
7 subtraction modification for certain survivor benefit payments.

8 BY repealing and reenacting, without amendments,
9 Article – Tax – General
10 Section 10–207(a) and (e–1)(1) and (2)
11 Annotated Code of Maryland
12 (2010 Replacement Volume and 2013 Supplement)

13 BY adding to
14 Article – Tax – General
15 Section 10–207(e–1)(3)
16 Annotated Code of Maryland
17 (2010 Replacement Volume and 2013 Supplement)

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

20 **Article – Tax – General**

21 10–207.

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (e-1) (1) In this subsection, "law enforcement officer" means a law
2 enforcement officer as defined in § 3-101 of the Public Safety Article or other sworn
3 law enforcement officer of the United States, a state, or a political subdivision of a
4 state.

5 (2) The subtraction under subsection (a) of this section includes a
6 payment from a pension system to the surviving spouse or other beneficiary of a law
7 enforcement officer or fire fighter whose death arises out of or in the course of
8 employment as a law enforcement officer or fire fighter.

9 **(3) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION**
10 **INCLUDES A PAYMENT RECEIVED UNDER A LAW ENFORCEMENT OFFICER**
11 **SURVIVOR BENEFITS PROGRAM BY THE SURVIVING SPOUSE OF A LAW**
12 **ENFORCEMENT OFFICER.**

13 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
14 July 1, 2014, and shall be applicable to all taxable years beginning after December 31,
15 2013.