

HOUSE BILL 276

Q3

01r0668

By: **Prince George's County Delegation and Montgomery County Delegation**

Introduced and read first time: January 20, 2020

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 8, 2020

CHAPTER _____

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Maryland–National Capital Park**
3 **Police and Washington Suburban Sanitary Commission Police Force**

4 **PG/MC 105–20**

5 FOR the purpose of altering a subtraction modification under the Maryland income tax for
6 certain law enforcement officers to include law enforcement officers who are
7 members of the Maryland–National Capital Park Police or the Washington
8 Suburban Sanitary Commission Police Force and reside in a certain political
9 subdivision with a certain crime rate; providing for the application of this Act; and
10 generally relating to a subtraction modification under the Maryland income tax for
11 members of the Maryland–National Capital Park Police or the Washington
12 Suburban Sanitary Commission Police Force.

13 BY repealing and reenacting, without amendments,
14 Article – Tax – General
15 Section 10–207(a)
16 Annotated Code of Maryland
17 (2016 Replacement Volume and 2019 Supplement)

18 BY repealing and reenacting, with amendments,
19 Article – Tax – General
20 Section 10–207(cc)
21 Annotated Code of Maryland
22 (2016 Replacement Volume and 2019 Supplement)

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

3 **Article – Tax – General**

4 10–207.

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

8 (cc) (1) (i) In this subsection the following words have the meanings
9 indicated.

10 (ii) “Law enforcement agency” has the meaning stated in § 3–201 of
11 the Public Safety Article.

12 (iii) “Law enforcement officer” means an individual who:

13 1. in an official capacity is authorized by law to make arrests;
14 and

15 2. is a member of **THE MARYLAND–NATIONAL CAPITAL**
16 **PARK POLICE, THE WASHINGTON SUBURBAN SANITARY COMMISSION POLICE**
17 **FORCE, OR** a law enforcement agency, including a law enforcement officer who serves in a
18 probationary status or at the pleasure of the appointing authority of a county or municipal
19 corporation.

20 (iv) “Maryland Police Training and Standards Commission” means
21 the unit established under § 3–202 of the Public Safety Article.

22 (2) The subtraction under subsection (a) of this section includes the first
23 \$5,000 of income earned by a law enforcement officer if:

24 (i) 1. the law enforcement officer resides in the political
25 subdivision in which the law enforcement officer is employed; and

26 2. the crime rate in the political subdivision exceeds the
27 State’s crime rate; [or]

28 (ii) 1. the law enforcement officer is a member of the Maryland
29 Transportation Authority Police; and

30 2. the law enforcement officer resides in a political
31 subdivision in which the crime rate exceeds the State’s crime rate;

1 (III) 1. THE LAW ENFORCEMENT OFFICER IS A MEMBER OF
2 THE MARYLAND-NATIONAL CAPITAL PARK POLICE;

3 2. THE LAW ENFORCEMENT OFFICER RESIDES IN A
4 POLITICAL SUBDIVISION THAT LIES WHOLLY OR PARTIALLY WITHIN THE
5 MARYLAND-WASHINGTON REGIONAL DISTRICT ESTABLISHED UNDER § 20-101 OF
6 THE LAND USE ARTICLE; AND

7 3. THE CRIME RATE IN THE POLITICAL SUBDIVISION
8 EXCEEDS THE STATE'S CRIME RATE; OR

9 (IV) 1. THE LAW ENFORCEMENT OFFICER IS A MEMBER OF
10 THE WASHINGTON SUBURBAN SANITARY COMMISSION POLICE FORCE;

11 2. THE LAW ENFORCEMENT OFFICER RESIDES IN A
12 POLITICAL SUBDIVISION THAT LIES WHOLLY OR PARTIALLY WITHIN THE
13 WASHINGTON SUBURBAN SANITARY DISTRICT; AND

14 3. THE CRIME RATE IN THE POLITICAL SUBDIVISION
15 EXCEEDS THE STATE'S CRIME RATE.

16 (3) On or before September 1, 2016, and every 3 years thereafter, the
17 Maryland Police Training and Standards Commission shall certify to the Comptroller the
18 political subdivisions in which the crime rate exceeds the State's crime rate.

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
20 1, 2020, and shall be applicable to all taxable years beginning after December 31, 2019.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.