

# SENATE BILL 492

Q3

0lr2561  
CF HB 843

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By: ~~Senator Kramer~~ Senators Kramer and Hayes

Introduced and read first time: January 29, 2020

Assigned to: Budget and Taxation

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Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: February 25, 2020

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – State Law Enforcement Officers**

3 FOR the purpose of altering a subtraction modification under the Maryland income tax for  
4 certain law enforcement officers to include State law enforcement officers who reside  
5 in a certain political subdivision with a certain crime rate; providing for the  
6 application of this Act; and generally relating to a subtraction modification under  
7 the Maryland income tax for State law enforcement officers.

8 BY repealing and reenacting, without amendments,

9 Article – Tax – General

10 Section 10–207(a)

11 Annotated Code of Maryland

12 (2016 Replacement Volume and 2019 Supplement)

13 BY repealing and reenacting, with amendments,

14 Article – Tax – General

15 Section 10–207(cc)

16 Annotated Code of Maryland

17 (2016 Replacement Volume and 2019 Supplement)

18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

19 That the Laws of Maryland read as follows:

20 **Article – Tax – General**

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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 10–207.

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

5 (cc) (1) (i) In this subsection the following words have the meanings  
6 indicated.

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

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

10 1. in an official capacity is authorized by law to make arrests;  
11 and

12 2. is a member of a law enforcement agency, including a law  
13 enforcement officer who serves in a probationary status or at the pleasure of the appointing  
14 authority of a county or municipal corporation.

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

17 (2) The subtraction under subsection (a) of this section includes the first  
18 \$5,000 of income earned by a law enforcement officer if:

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

21 2. the crime rate in the political subdivision exceeds the  
22 State’s crime rate; or

23 (ii) 1. the law enforcement officer is a member of the Maryland  
24 Transportation Authority Police **OR ANY OTHER STATE LAW ENFORCEMENT UNIT**; and

25 2. the law enforcement officer resides in a political  
26 subdivision in which the crime rate exceeds the State’s crime rate.

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

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