

SENATE BILL 176

Q3
SB 492/20 – B&T

(PRE-FILED)

11r0842

By: **Senator Kramer**

Requested: October 3, 2020

Introduced and read first time: January 13, 2021

Assigned to: Budget and Taxation

A BILL ENTITLED

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 2020 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 2020 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**

21 10–207.

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

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

6 1. in an official capacity is authorized by law to make arrests;
7 and

8 2. is a member of the Maryland–National Capital Park
9 Police, the Washington Suburban Sanitary Commission Police Force, or a law enforcement
10 agency, including a law enforcement officer who serves in a probationary status or at the
11 pleasure of the appointing authority of a county or municipal corporation.

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

14 (2) The subtraction under subsection (a) of this section includes the first
15 \$5,000 of income earned by a law enforcement officer if:

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

18 2. the crime rate in the political subdivision exceeds the
19 State’s crime rate;

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

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

24 (iii) 1. the law enforcement officer is a member of the
25 Maryland–National Capital Park Police;

26 2. the law enforcement officer resides in a political
27 subdivision that lies wholly or partially within the Maryland–Washington Regional District
28 established under § 20–101 of the Land Use Article; and

29 3. the crime rate in the political subdivision exceeds the
30 State’s crime rate; or

31 (iv) 1. the law enforcement officer is a member of the Washington
32 Suburban Sanitary Commission Police Force;

1 2. the law enforcement officer resides in a political
2 subdivision that lies wholly or partially within the Washington Suburban Sanitary District;
3 and

4 3. the crime rate in the political subdivision exceeds the
5 State's crime rate.

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

9 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
10 1, 2021, and shall be applicable to all taxable years beginning after December 31, 2020.