

# SENATE BILL 822

Q3  
SB 70/23 – B&T

4lr1803  
CF 4lr3439

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By: **Senators Kramer and West**  
Introduced and read first time: February 2, 2024  
Assigned to: Budget and Taxation

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## 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; and generally relating to  
6 a subtraction modification under the Maryland income tax for State law enforcement  
7 officers.

8 BY repealing and reenacting, without amendments,  
9 Article – Tax – General  
10 Section 10–207(a)  
11 Annotated Code of Maryland  
12 (2022 Replacement Volume and 2023 Supplement)

13 BY repealing and reenacting, with amendments,  
14 Article – Tax – General  
15 Section 10–207(cc)  
16 Annotated Code of Maryland  
17 (2022 Replacement Volume and 2023 Supplement)

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

### Article – Tax – General

20  
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.

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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, 2024, and shall be applicable to all taxable years beginning after December 31, 2023.