

# HOUSE BILL 441

Q3

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By: **Delegates Crosby, Bromwell, Clark, Fennell, W. Fisher, Jackson, Kerr, Lisanti,  
Metzgar, Patterson, Rogers, and C. Watson**

Introduced and read first time: January 31, 2019

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Volunteer Fire, Rescue, and**  
3 **Emergency Medical Services Members**

4 FOR the purpose of increasing, for certain taxable years, the amount of a subtraction  
5 modification under the Maryland income tax for certain qualifying volunteer fire,  
6 rescue, and emergency medical services members; and generally relating to a  
7 subtraction modification under the Maryland income tax for qualifying volunteer  
8 fire, rescue, and emergency medical services members.

9 BY repealing and reenacting, without amendments,  
10 Article – Tax – General  
11 Section 10–208(a)  
12 Annotated Code of Maryland  
13 (2016 Replacement Volume and 2018 Supplement)

14 BY repealing and reenacting, with amendments,  
15 Article – Tax – General  
16 Section 10–208(i–1)  
17 Annotated Code of Maryland  
18 (2016 Replacement Volume and 2018 Supplement)

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

21 **Article – Tax – General**

22 10–208.

23 (a) In addition to the modification under § 10–207 of this subtitle, the amounts  
24 under this section are subtracted from the federal adjusted gross income of a resident to

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 determine Maryland adjusted gross income.

2 (i-1) (1) The subtraction under subsection (a) of this section includes an amount  
3 equal to the amount specified in paragraph (3) of this subsection if an individual is a  
4 qualifying volunteer fire, rescue, or emergency medical services member for the taxable  
5 year, as determined under paragraph (2) of this subsection.

6 (2) An individual is a qualifying volunteer fire, rescue, or emergency  
7 medical services member for the taxable year eligible for the subtraction modification under  
8 this subsection if the individual:

9 (i) is an active member of:

10 1. a bona fide Maryland fire, rescue, or emergency medical  
11 services organization;

12 2. an auxiliary organization of a bona fide Maryland fire,  
13 rescue, or emergency medical services organization;

14 3. the United States Coast Guard Auxiliary;

15 4. the Maryland Defense Force; or

16 5. the Maryland Civil Air Patrol;

17 (ii) serves the organization in a volunteer capacity without  
18 compensation, except nominal expenses or meals;

19 (iii) 1. qualifies for active status during the taxable year under:

20 A. a volunteer fire, rescue, or emergency medical services  
21 personnel or auxiliary length of service award program operated by a county or municipal  
22 corporation of the State, if the length of service award program requires for active status  
23 qualification a minimum of 50 points per year and that points be earned in at least two  
24 different categories; or

25 B. a point system established by a county or municipal  
26 corporation that does not operate a volunteer fire, rescue, or emergency medical services  
27 personnel or auxiliary length of service award program or by the United States Coast Guard  
28 Auxiliary, the Maryland Defense Force, or the Maryland Civil Air Patrol, to identify active  
29 members of a volunteer fire, rescue, or emergency medical services organization or  
30 auxiliary organization, if the point system requires for active status qualification a  
31 minimum of 50 points per year and that points be earned in at least two different categories;

32 2. has maintained active status for at least 25 years under a  
33 volunteer fire, rescue, or emergency medical services personnel or auxiliary length of  
34 service award program or a point system established in lieu of a length of service award

1 program;

2 3. is a member of the National Guard or other reserve  
3 component of the United States armed forces who has been ordered into active military  
4 service and who serves on active duty in the armed forces of the United States during the  
5 taxable year; or

6 4. is a civilian or a member of the Merchant Marine on  
7 assignment in support of the armed forces of the United States during the taxable year in  
8 an area designated as a combat zone by executive order of the President; and

9 (iv) will have been an active member of a bona fide Maryland fire,  
10 rescue, or emergency medical services organization, an auxiliary organization of a bona fide  
11 Maryland fire, rescue, or emergency medical services organization, or the United States  
12 Coast Guard Auxiliary, the Maryland Defense Force, or the Maryland Civil Air Patrol for  
13 at least 36 months during the last 10 calendar years by December 31 of the taxable year.

14 (3) The amount of the subtraction under paragraph (1) of this subsection is  
15 equal to:

16 (i) \$4,750 for a taxable year beginning after December 31, 2017, but  
17 before January 1, 2019;

18 (ii) \$5,000 for a taxable year beginning after December 31, 2018, but  
19 before January 1, 2020;

20 (iii) \$6,000 for a taxable year beginning after December 31, 2019, but  
21 before January 1, 2021;

22 (iv) ~~[\$6,500]~~ **\$8,000** for a taxable year beginning after December 31,  
23 2020, but before January 1, 2022; and

24 (v) ~~[\$7,000]~~ **\$10,000** for a taxable year beginning after December  
25 31, 2021.

26 (4) (i) Each fire, rescue, or emergency medical services organization or  
27 auxiliary organization shall:

28 1. maintain a record of the points earned by each individual  
29 during each calendar year;

30 2. provide each member a report identifying the number of  
31 points earned in each category by February 15 of the following year; and

32 3. provide a report that includes the names, Social Security  
33 numbers, and points earned by those members qualifying for the subtraction modification  
34 under this subsection to the Maryland State Firemen's Association by May 1 of the

1 following year.

2 (ii) An individual may not qualify for the subtraction under this  
3 subsection based on membership in the United States Coast Guard Auxiliary, the Maryland  
4 Defense Force, or the Maryland Civil Air Patrol unless the United States Coast Guard  
5 Auxiliary, the Maryland Defense Force, or the Maryland Civil Air Patrol:

6 1. maintains a record of the points earned by each individual  
7 during each calendar year;

8 2. provides each member a report identifying the number of  
9 points earned in each category by February 15 of the following year; and

10 3. provides a report that includes the names, Social Security  
11 numbers, and points earned by those members qualifying for the subtraction modification  
12 under this subsection to the Comptroller on or before October 1 of each year.

13 (5) To qualify for the subtraction modification under this subsection, an  
14 individual shall attach to the individual's income tax return a copy of the report provided  
15 by the organization under paragraph (4) of this subsection.

16 (6) On or before October 1 of each year, the Maryland State Firemen's  
17 Association shall submit to the Department of Public Safety and Correctional Services and  
18 the Office of the Comptroller a report stating the participation in the point system by the  
19 various local subdivisions with the names and Social Security numbers of individuals who  
20 qualified for the subtraction modification under this subsection for the preceding taxable  
21 year.

22 (7) (i) A person may not knowingly make or cause any false statement  
23 or report to be made in any application or in any document required under this subsection.

24 (ii) Any person who violates or attempts to violate any provision of  
25 subparagraph (i) of this paragraph shall be subject to a fine of \$1,000.

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
27 1, 2019.