

HOUSE BILL 714

Q3

4lr3019
CF SB 588

By: **Delegates Griffith, Adams, Anderton, Buckel, Chisholm, Ciliberti, Hartman, Hornberger, Hutchinson, Mangione, McComas, Miller, Munoz, Rose, Schmidt, Tomlinson, and Valentine**

Introduced and read first time: January 26, 2024

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Public Safety Employee Retirement**
3 **Income**

4 FOR the purpose of altering the amount allowed as a subtraction modification under the
5 Maryland income tax for certain retirement income attributable to an individual's
6 employment as a public safety employee; and generally relating to a subtraction
7 modification under the Maryland income tax for the retirement income of public
8 safety employees.

9 BY repealing and reenacting, without amendments,
10 Article – Tax – General
11 Section 10–207(a)
12 Annotated Code of Maryland
13 (2022 Replacement Volume and 2023 Supplement)

14 BY repealing and reenacting, with amendments,
15 Article – Tax – General
16 Section 10–207(mm)
17 Annotated Code of Maryland
18 (2022 Replacement Volume and 2023 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 10–207.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

(ii) “Correctional officer” means an individual who:

1. was employed in:

A. a State correctional facility, as defined in § 1–101 of the Correctional Services Article;

B. a local correctional facility, as defined in § 1–101 of the Correctional Services Article;

C. a juvenile facility included in § 9–226 of the Human Services Article; or

D. a facility of the United States that is equivalent to a State or local correctional facility or a juvenile facility included in § 9–226 of the Human Services Article; and

2. is eligible to receive retirement income attributable to the individual’s employment under item 1 of this subparagraph.

(iii) “Emergency services personnel” means emergency medical technicians or paramedics.

(iv) “Employee retirement system” has the meaning stated under § 10–209(a) of this subtitle.

(v) “Public safety employee” means an individual who is a retired correctional officer, law enforcement officer, or fire, rescue, or emergency services personnel of the United States, the State, or a political subdivision of the State.

(2) The subtraction under subsection (a) of this section includes the first ~~[\$15,000]~~ **\$20,000** of income from an employee retirement system that is attributable to service as a public safety employee, if the income is received by an individual who is at least 55 years old on the last day of the taxable year.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2024, and shall be applicable to all taxable years beginning after December 31, 2023.