

HOUSE BILL 653

Q3

6lr2829
CF 6lr3121

By: **Delegates Behler, D. Jones, Allen, Bagnall, Boafu, Crosby, Guyton, A. Johnson, S. Johnson, Pruski, Ross, Schindler, Simmons, Watson, Wu, and Ziegler**

Introduced and read first time: January 30, 2026

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification for Public Safety Retirement Income –**
3 **Amount**

4 FOR the purpose of phasing in, over a certain period of years, an increase in the amount
5 allowed as a subtraction modification under the Maryland income tax for certain
6 retirement income attributable to an individual’s employment as a certain public
7 safety employee; and generally relating to a subtraction modification under the
8 Maryland income tax for the retirement income of public 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 2025 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 2025 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.



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

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

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

7 1. was employed in:

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

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

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

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

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

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

21 (iv) “Employee retirement system” has the meaning stated under §
22 10–209(a) of this subtitle.

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

26 (2) **[The] SUBJECT TO PARAGRAPH (3) OF THIS SUBSECTION, THE**
27 subtraction under subsection (a) of this section includes **[the first \$15,000 of]** income from
28 an employee retirement system that is attributable to service as a public safety employee,
29 if the income is received by an individual who is at least 55 years old on the last day of the
30 taxable year.

31 **(3) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION**
32 **INCLUDES:**

1 **(I) FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31,**
2 **2024, BUT BEFORE JANUARY 1, 2026, THE FIRST \$15,000 OF INCOME DESCRIBED**
3 **UNDER PARAGRAPH (2) OF THIS SUBSECTION;**

4 **(II) FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31,**
5 **2025, BUT BEFORE JANUARY 1, 2027, THE FIRST \$16,000 OF INCOME DESCRIBED**
6 **UNDER PARAGRAPH (2) OF THIS SUBSECTION;**

7 **(III) FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31,**
8 **2026, BUT BEFORE JANUARY 1, 2028, THE FIRST \$17,000 OF INCOME DESCRIBED**
9 **UNDER PARAGRAPH (2) OF THIS SUBSECTION;**

10 **(IV) FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31,**
11 **2027, BUT BEFORE JANUARY 1, 2029, THE FIRST \$18,000 OF INCOME DESCRIBED**
12 **UNDER PARAGRAPH (2) OF THIS SUBSECTION;**

13 **(V) FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31,**
14 **2028, BUT BEFORE JANUARY 1, 2030, THE FIRST \$19,000 OF INCOME DESCRIBED**
15 **UNDER PARAGRAPH (2) OF THIS SUBSECTION; AND**

16 **(VI) FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31,**
17 **2029, THE FIRST \$20,000 OF INCOME DESCRIBED UNDER PARAGRAPH (2) OF THIS**
18 **SUBSECTION.**

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
20 1, 2026.