

SB0148/703329/1

BY: Ways and Means Committee

AMENDMENTS TO SENATE BILL 148
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, in lines 2 and 3, strike “**Subtraction Modification – Public Safety Employee**” and substitute “**Credit for 9–1–1 Specialist**”; strike beginning with “altering” in line 5 down through “include” in line 7 and substitute “allowing a credit against the State income tax for”; strike beginning with “subtraction” in line 8 down through “Maryland” in line 9 and substitute “credit against the State”; in lines 9 and 10, strike “public safety employees” and substitute “9–1–1 specialists”; after line 10, insert:

“BY adding to

Article – Tax – General

Section 10–758

Annotated Code of Maryland

(2022 Replacement Volume and 2025 Supplement)”;

and strike in their entirety lines 11 through 20, inclusive.

AMENDMENT NO. 2

On page 2, after line 7, insert:

“10–758.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) “DEPARTMENT” MEANS THE DEPARTMENT OF EMERGENCY MANAGEMENT.

(3) “EMPLOYEE RETIREMENT SYSTEM” HAS THE MEANING STATED IN § 10-209(A) OF THIS TITLE.

(4) “9-1-1 SPECIALIST” HAS THE MEANING STATED IN § 9-262(A) OF THE TAX – PROPERTY ARTICLE.

(5) “SECRETARY” MEANS THE SECRETARY OF EMERGENCY MANAGEMENT.

(B) (1) FOR TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 2025, BUT BEFORE JANUARY 1, 2029, AN INDIVIDUAL WHO IS A RETIRED 9-1-1 SPECIALIST MAY CLAIM A CREDIT AGAINST THE STATE INCOME TAX IN THE AMOUNT STATED IN THE TAX CREDIT CERTIFICATE APPROVED BY THE SECRETARY.

(2) THE INDIVIDUAL SHALL PROVIDE THE TAX CREDIT CERTIFICATE TO THE COMPTROLLER, IN THE FORM AND MANNER REQUIRED BY THE COMPTROLLER.

(C) (1) AN INDIVIDUAL QUALIFIED FOR THE CREDIT UNDER THIS SECTION MAY APPLY TO THE DEPARTMENT FOR A TAX CREDIT CERTIFICATE.

(2) (I) THE SECRETARY SHALL APPROVE EACH APPLICATION UNDER PARAGRAPH (1) OF THIS SUBSECTION THAT QUALIFIES FOR A TAX CREDIT CERTIFICATE.

(II) SUBJECT TO PARAGRAPH (4) OF THIS SUBSECTION, THE DEPARTMENT SHALL ISSUE A TAX CREDIT CERTIFICATE TO THE QUALIFIED INDIVIDUAL IN AN AMOUNT EQUAL TO 4.75% OF THE FIRST \$15,000 OF

RETIREMENT INCOME FROM AN EMPLOYEE RETIREMENT SYSTEM ATTRIBUTABLE TO THE INDIVIDUAL'S SERVICE AS A 9-1-1 SPECIALIST IN THE STATE, NOT TO EXCEED \$700.

(3) THE SECRETARY SHALL:

(I) DETERMINE WHETHER THE INDIVIDUAL IS QUALIFIED FOR THE CREDIT UNDER THIS SECTION; AND

(II) NOTIFY THE COMPTROLLER, IN THE FORM AND MANNER REQUIRED BY THE COMPTROLLER, OF THE INDIVIDUALS TO WHOM THE DEPARTMENT HAS ISSUED A TAX CREDIT CERTIFICATE UNDER THIS SECTION.

(4) (I) THE TOTAL AMOUNT OF THE TAX CREDIT CERTIFICATES APPROVED BY THE SECRETARY MAY NOT EXCEED \$250,000 FOR EACH TAXABLE YEAR.

(II) IF THE TOTAL AMOUNT OF TAX CREDIT CERTIFICATES THE DEPARTMENT IS REQUIRED TO APPROVE UNDER PARAGRAPH (2) OF THIS SUBSECTION EXCEEDS \$250,000 IN A FISCAL YEAR, THE DEPARTMENT SHALL ISSUE TAX CREDIT CERTIFICATES TO QUALIFIED INDIVIDUALS ON A PRO RATA BASIS."

On pages 2 and 3, strike in their entirety the lines beginning with line 8 on page 2 through line 7 on page 3, inclusive.

On page 3, after line 19, insert:

(Over)

SB0148/703329/01 Ways and Means Committee
Amendments to SB 148
Page 4 of 4

“SECTION 2. AND BE IT FURTHER ENACTED, That, on or before December 1, 2028, the Department of Emergency Management shall report to the Governor and, in accordance with § 2–1257 of the State Government Article, the General Assembly on:

(1) the number of retired 9–1–1 specialists to whom the Department issued a tax credit certificate under § 10–758 of the Tax – General Article, as enacted by Section 1 of this Act, and the aggregate amount of the tax credit certificates issued for each preceding taxable year; and

(2) the number of 9–1–1 specialists employed in the State who have vested under an employee retirement system, as defined under § 10–209(a) of the Tax – General Article.”;

in line 20, strike “2.” and substitute “3.”; and in line 21, strike “, and shall be applicable to all taxable years beginning after December 31, 2025” and substitute “. It shall remain effective for a period of 3 years and, at the end of June 30, 2029, this Act, with no further action required by the General Assembly, shall be abrogated and of no further force and effect”.