

HOUSE BILL 2

Q3
HB 792/25 – W&M

(PRE-FILED)

6lr1177
CF SB 185

By: Delegate Griffith

Requested: October 13, 2025

Introduced and read first time: January 14, 2026

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Subtraction Modification – Public Safety Retirement Income**

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

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 2025 Supplement)

13 BY repealing and reenacting, with amendments,

14 Article – Tax – General

15 Section 10–207(mm)

16 Annotated Code of Maryland

17 (2022 Replacement Volume and 2025 Supplement)

18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

19 That the Laws of Maryland read as follows:

20 **Article – Tax – General**

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.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

4 1. was employed in:

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

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

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

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

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

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

18 (iv) “Employee retirement system” has the meaning stated under §
19 10–209(a) of this subtitle.

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

23 (2) The subtraction under subsection (a) of this section includes the first
24 [\$15,000] **\$20,000** of income from an employee retirement system that is attributable to
25 service as a public safety employee, if the income is received by an individual who is at least
26 55 years old on the last day of the taxable year.

27 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
28 1, 2026, and shall be applicable to all taxable years beginning after December 31, 2025.