

**Amendment \_\_\_\_ to Council Bill No. 52-2009**

BY: Courtney Watson Calvin Ball, Greg Fox  
Mary Kay Sigaty, and Jennifer Terrasa  
and at the request of the County  
Executive

Legislative Day No. 15  
Date: November 2, 2009

**Amendment No. 2**

*(This amendment allows the credit to employees of or volunteers in jurisdictions with reciprocity.)*

1 On page 1, in line 22, after “Howard County” insert “OR A JURISDICTION WITH  
2 RECIPROCITY”.

3 Also on page 1, in line 24, after “Howard County” insert “OR A JURISDICTION WITH  
4 RECIPROCITY”.

5 On page 2, in line 14, after “(4)” insert “JURISDICTION WITH RECIPROCITY MEANS A  
6 JURISDICTION IN THE STATE OF MARYLAND THAT OFFERS A SIMILAR CREDIT TO A HOWARD  
7 COUNTY DISABLED LAW ENFORCEMENT OFFICER OR RESCUE WORKER. (5)”

8 On page 3, in line 16, before “The tax” insert “(1)”.

9 On page 3, in line 21, after the period, insert “(2) AN INDIVIDUAL WHO RECEIVED A CREDIT  
10 BASED ON EMPLOYMENT OR SERVICE IN A JURISDICTION WITH RECIPROCITY IS NOT  
11 DISQUALIFIED FROM RECEIVING THE CREDIT BECAUSE THE JURISDICTION DISCONTINUES  
12 OFFERING A SIMILAR CREDIT TO A HOWARD COUNTY DISABLED LAW ENFORCEMENT  
13 OFFICER OR RESCUE WORKER.”

14 On page 4, in line 8, insert “(G) CONSTRUCTION. “AN INDIVIDUAL WHO WORKED FOR A  
15 JURISDICTION WITH RECIPROCITY IS ELIGIBLE TO RECEIVE A CREDIT UNDER THIS SECTION  
16 ONLY TO THE EXTENT THE INDIVIDUAL WOULD QUALIFY FOR THE SIMILAR TAX CREDIT IN  
17 THE JURISDICTION WITH RECIPROCITY IF THE INDIVIDUAL WERE A RESIDENT THERE.”