



Maryland Chiefs of Police Association Maryland Sheriffs' Association



MEMORANDUM

TO: The Honorable Guy Guzzone, Chairman and
Members of the Budget and Taxation Committee

FROM: Chief David Morris, Co-Chair, MCPA, Joint Legislative Committee
Sheriff Darren Popkin, Co-Chair, MSA, Joint Legislative Committee
Andrea Mansfield, Representative, MCPA-MSA Joint Legislative Committee

DATE: February 10, 2021

RE: **SB 573 Income Tax Subtraction Modification – Correctional Officers, Law Enforcement Officers, and Fire, Rescue, and Emergency Services Personnel (Hometown Heroes Act)**

POSITION: SUPPORT

The Maryland Chiefs of Police Association (MCPA) and the Maryland Sheriffs' Association (MSA) SUPPORT SB 573. This bill exempts law enforcement, fire, rescue, corrections, and emergency response personnel from state tax on all retirement income specific to their service in those professions and lowers the age of eligibility from 55 to 50.

Regardless of the agency or uniform worn, the men and women of law enforcement and public safety have stepped forward on behalf of the citizens of their communities and of our State. Each one has taken an oath, a promise, to put the well-being of others first. As we have seen all too often, these professionals put their lives and safety on the line each shift they work, many being asked to make the ultimate sacrifice. This legislation recognizes and honors the sacrifice of public safety officers. MCPA and MSA believe this is warranted and appropriate considering the dangerous work these individuals perform throughout their careers and their dedication to service to and protection of the public.

For this reason, MCPA and MSA SUPPORT SB 573 and urge a FAVORABLE Committee report.