

# **JacksonSB323Testimony2024.pdf**

Uploaded by: Michael Jackson

Position: FAV

**MICHAEL A. JACKSON**  
*Legislative District 27*  
Calvert, Charles and  
Prince George's Counties

Budget and Taxation Committee

*Subcommittees*

Chair, Pensions

Public Safety, Transportation, and  
Environment



**THE SENATE OF MARYLAND**  
ANNAPOLIS, MARYLAND 21401

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***TESTIMONY - SENATE BILL 323***

***INCOME TAX – SUBTRACTION MODIFICATION –  
PUBLIC SAFETY VOLUNTEERS***

***BUDGET AND TAXATION COMMITTEE***

***JANUARY 24, 2024***

Chair Guzzone, Vice Chair Rosapepe, and Fellow Committee Members:

Senate Bill 323 is a very simple piece of legislation that increases the income subtraction modification for qualifying volunteer fire, rescue, emergency services personnel, and public safety volunteers (police auxiliary officers).

Currently the subtraction modification is \$7,000 for the 2024 tax year. This legislation raises the deduction to \$10,000 beginning with the 2025 tax year.

In recent years, our first responders have faced challenges and dangers unlike they have ever seen. In the face of these challenges, this bill would provide a very small tax benefit for these individuals who have encountered so many new and additional difficulties during this unprecedented time.

**For the reasons listed above, I ask for a favorable report of Senate Bill 323.**

**Letter for SB323.pdf**

Uploaded by: Mike McKay

Position: FAV

**MIKE MCKAY**  
*Legislative District 1*  
Garrett, Allegany, and Washington Counties



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Judicial Proceedings Committee  
Executive Nominations Committee

**THE SENATE OF MARYLAND**  
**ANNAPOLIS, MARYLAND 21401**

January 23, 2024

RE: Fire/EMS Coalition Support for Senate Bill 323

Dear Chair Guzzone, Vice Chair Rosapepe, and Members of the Committee,

The Fire/EMS Coalition would like to express their support for Senate Bill 323: Income Tax – Subtraction Modification – Public Safety Volunteers. The bill will increase from \$7,000 to \$10,000 the amount of a subtraction modification under the Maryland income tax for a qualifying public safety volunteer for a taxable year starting after December 31, 2024. Each police agency will be required to maintain certain records of the activities of each member of the police auxiliary or reserve, provide each member with a certain report on the preceding calendar year, and provide a certain report and certification that an individual qualified for the subtraction modification.

The Fire/EMS Coalition supports Senate Bill 323 as it will be beneficial to all public safety volunteers in Maryland as they would be better able to provide for themselves and their families with more money in their pocket. The Coalition especially supports this as it will benefit Volunteer Firefighters and EMTs and their families.

Sincerely,

A handwritten signature in black ink that reads "Mike McKay".

Senator Mike McKay  
Representing the Appalachia Region of Maryland  
Serving Garrett, Allegany, and Washington Counties

**Voting Organizations:**

**Maryland Fire Chief's Association (MFCA)**  
**Maryland State Firemen's Association (MSFA)**  
**State Fire Marshal (OSFM)**  
**Maryland Fire Rescue Institute (MFRI)**  
**Maryland Institute for Emergency Medical Services System (MIEMMS)**

**Metro Fire Chief's Association  
Professional Firefighters of Maryland**

**Our Mission Statement**

The Maryland Fire/EMS Coalition unites Republicans and Democrats in support of fire/emergency services legislation that benefit all first responders. Becoming a member does not require taking positions on legislation; rather Coalition members are asked to offer support in a way that best benefits fire/emergency services in their respective Legislative Districts.

# **SB323 - RMC Support Testimony.pdf**

Uploaded by: Molli Cole

Position: FAV



*Susan O'Neill, Chair*

*Charlotte Davis, Executive Director*

Testimony in Support of  
Senate Bill 323 – Income Tax – Subtraction Modification – Public Safety Volunteers  
Senate Budget and Taxation Committee  
January 24, 2024

**The Rural Maryland Council supports Senate Bill 94 – Income Tax – Subtraction Modification – Public Safety Volunteers.** This bill increases the amount of subtraction modification under the Maryland income tax from \$7,000 to \$10,000 for an individual who is a qualifying public safety volunteer beginning in a certain taxable year, and generally relating to a subtraction modification under the Maryland income tax for qualifying public safety volunteers.

The modification to subtract \$10,000 from a Public Safety Volunteer's federal adjusted gross income to determine their Maryland adjusted gross income would be financially beneficial to those who voluntarily serve Maryland while encouraging more individuals to serve in a public safety organization. According to the National Fire Protection Association's U.S Fire Department Profile 2020, there were an estimated 1,041,200 career and volunteer firefighters in the United States in 2020. There were 364,300 career firefighters in 2020, representing an increase of 2 percent from the previous year. In addition, there were 676,900 volunteer firefighters, representing a 6 percent decrease from the previous year, and the lowest number of volunteer firefighters reported over the years. The report also states that most volunteer firefighters (95%) serve in departments that protect fewer than 25,000 people. Approximately half (48%) of the volunteer firefighters are with small, rural departments that protect fewer than 2,500 people. Maryland's rural areas rely heavily on volunteer firefighters and a decrease in volunteers puts rural communities at a higher risk during emergencies. In addition, the Council recommends looking at disparities in salaries between paid firefighters in urban areas and volunteer benefits in rural areas.

The Rural Maryland Council respectfully requests your favorable support of Senate Bill 323 - Income Tax - Subtraction Modification – Public Safety Volunteers.

The Rural Maryland Council (RMC) is an independent state agency governed by a nonpartisan, 40-member board that consists of inclusive representation from the federal, state, regional, county and municipal governments, as well as the for-profit and nonprofit sectors. We bring together federal, state, county and municipal government officials as well as representatives of the for-profit and nonprofit sectors to identify challenges unique to rural communities and to craft public policy, programmatic or regulatory solutions.

*“A Collective Voice for Rural Maryland”*

**SB323 testimony.pdf**

Uploaded by: Robert Phillips

Position: FAV



# MARYLAND STATE FIREFIGHTERS ASSOCIATION

REPRESENTING THE VOLUNTEER FIRE, RESCUE, AND EMS PERSONNEL OF MARYLAND.



**Robert P. Phillips**

**Chairman**

Legislative Committee

17 State Circle

Annapolis, MD 21401

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## **SB 323: Income Tax – Subtraction Modification – Public Safety Volunteers**

My name is Robert Phillips and I am the Legislative Committee Chair for the Maryland State FireFighter's Association (MSFA). The MSFA represents the 35,000 plus fire/EMS volunteers across the state of Maryland.

I wish to present testimony in favor of **Senate Bill 323: Income Tax – Subtraction Modification – Public Safety Volunteers**

This bill increases the amount of income subtraction available to the Volunteer Firefighter, Rescue and Emergency Medical Services responder. The income subtraction is a valuable tool used by the volunteer fire service to recruit and retain new and present firefighters. As we all know the act of volunteering is a shrinking idea in todays society. Anything that we can use to bring in and maintain present volunteers is very important. Local governments struggle with budgets and the loss of the volunteer fire service could be a crushing blow to the communities that they serve if no longer available to provide their services.

I thank the committee for their time and attention to this important bill and ask that you vote **favorable** on Senate Bill 323.

I will be glad to answer any questions you might have now, or my contact information is listed above for future inquires.



**SB0323-BT\_MACo\_OPP.pdf**

Uploaded by: Kevin Kinnally

Position: UNF



## **Senate Bill 323**

### *Income Tax - Subtraction Modification - Public Safety Volunteers*

MACo Position: **OPPOSE**

To: Budget and Taxation Committee

Date: January 24, 2024

From: Kevin Kinnally

### **Tax Incentives and Local Government Autonomy**

Counties are eager and committed partners in promoting economic growth and creating opportunity – and prefer local autonomy in determining the best way locally. The Maryland Association of Counties (MACo) opposes state-mandated reductions in local revenue sources, but county governments welcome flexible and optional tools to serve and react to local needs and community priorities.

The General Assembly routinely considers broad or targeted tax incentives to stimulate economic growth, encourage beneficial activities, or attract and retain residents. These proposals sometimes focus exclusively on the State's tax structure, but often extend to local revenues as well.

In general, MACo stands for local self-determination. Counties, led by locally elected leaders directly accountable within the communities they serve, are best positioned to govern local affairs – ranging from land use to fiscal matters. MACo steadfastly guards this local autonomy and consistently advocates against one-size-fits-all policies that override local decision-making.

**State tax incentives should be enacted as "local option" offerings to allow counties maximum flexibility in tailoring local policies to meet local needs and priorities.** The State and its local governments already work together here – where the State routinely grants a state-level property tax credit, enabling county governments to enact their own as a local option.

MACo urges the Committee to primarily consider state income tax credits as the best means to incorporate local tax relief as part of a broader policy. MACo and county governments stand ready to work with state policymakers to craft flexible and optional tools to deliver broad or targeted tax incentives but resist state-mandated changes that preclude local input.