

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.