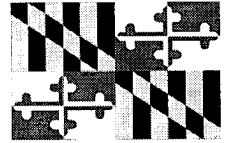




CLYDE BOATWRIGHT
STATE PRESIDENT

Maryland State Lodge
FRATERNAL ORDER OF POLICE

8302 COVE ROAD, BALTIMORE, MD 21222



KENNY SCHUBERT
SECRETARY

EARL KRATSCH
TREASURER

January 17, 2024

**SB 25 - Property Tax Credit – Disabled or Fallen Law Enforcement Officer or Rescue Worker –
Alterations**

Dear Chairman Guzzone and Distinguished Members of the Budget and Taxation Committee,

The Maryland State Fraternal Order of Police **SUPPORTS** Senate Bill 25 - **Property Tax Credit –
Disabled or Fallen Law Enforcement Officer or Rescue Worker – Alterations**

The intent of SB25 is twofold. First, SB25 seeks to include into the definition of “Fallen law enforcement officer or rescue worker” the addition of **any disabled law enforcement officer or rescue worker who dies, regardless of the cause of death**. This will allow for the surviving spouse of a disabled officer or rescue worker to continue to receive the tax credit that was being received prior to the death of the disabled officer or rescue worker. Families that live with a work-related disability often face many challenges as the disability reduces work options and earnable income for the disabled officer or rescue worker which leads to families living on a very tight budget. The enactment of this bill would allow the surviving spouse to continue with the tax credit earned by the disabled officer or rescue worker and not have them suffer the added hardship that would come with losing this credit, because of, and on top of, the death of the officer or rescue worker. Second, SB25 seeks to allow this credit to follow the disabled officer or rescue worker or the spouse of a fallen officer or rescue worker (as newly defined above) to a home that is purchased after the disability or death of the officer or rescue worker.

The alterations that would be made by SB25 to the tax credit for disabled or fallen law enforcement officers or rescue workers would greatly impact those that would be affected by it as well as send a clear message that the State of Maryland honors the sacrifices made by those that put their lives and bodies on the line for the citizens of this great State and the communities they served. It also sends the message that we honor the families that lived through these sacrifices as well. On a final note, I would also like to point out that this section of law is only enabling legislation for jurisdictions to then decide to enact or not the local legislation that would make this credit a reality and it does not force a mandate on any jurisdiction.

On behalf of the more than 20,000 Courageous Men and Women of the Maryland Fraternal Order of Police we thank you for your support and ask for your **FAVORABLE** vote on **Senate Bill 25 - Property Tax Credit – Disabled or Fallen Law Enforcement Officer or Rescue Worker – Alterations**.

Angelo L. Consoli Jr,
2nd Vice President, FOP, Maryland State Lodge
President, FOP Lodge 89, Prince George’s County