

Letter of Information**Senate Bill 278 – Tax Relief and Pensions Equality for Service Members Act**
Budget and Taxation / Education, Energy, and the Environment Committees
January 29, 2025

The Office of the Comptroller would like to thank the Committees for allowing us the opportunity to comment on Senate Bill 278 (SB278), Tax Relief and Pensions Equality for Service Members Act. SB278 expands existing tax relief programs for veterans and members of the armed forces to apply to all uniformed service members.

We would respectfully request clarification regarding the definition of “official active duty” as it appears on page 13, line 5 and page 16, line 9 of the proposed bill text. While “active duty” is defined in federal code, we are unclear what the distinction between active duty and official active duty is, if any. This clarification will be necessary for our office to accurately apply the modifications and exemptions outlined in SB278.

Thank you for your consideration. Should you have any questions, please feel free to reach out to Matthew Dudzic, Director of State Affairs, at MDudzic@marylandtaxes.gov.

