

PROFESSIONAL FIRE FIGHTERS OF MARYLAND

JEFFREY BUDDLE, PRESIDENT
JOHN F. QUIRK, SECRETARY TREASURER



THOMAS SKINNER, 1ST VICE PRESIDENT
MELISSA BRAGG, 2ND VICE PRESIDENT

CHARTERED 1969

February 12, 2020

Senator Guy Guzzone, Chair
Senate Budget & Taxation Committee
3 West Miller Senate Office Building
11 Bladen Street
Annapolis, Maryland 21401

**SUBJECT: Senate Bill 488 – Income Tax – Subtraction Modification
Military & Public Safety Retirement Income (Favorable)**

Chairman Guzzone,

The Professional Fire Fighters of Maryland represents over 10,000 active and retired fire fighters and paramedics across the State of Maryland. On behalf of our members we strongly support Senate Bill 488 and urge the Senate Budget & Taxation Committee to issue a **favorable report**.

Senate Bill 488 would provide an income subtraction modification for the first \$20,000 of retirement income for a qualified retired public safety employee beginning at age 55. Additionally, SB 488 would amend the law to ensure that this benefit continues throughout the public safety employee's retirement.

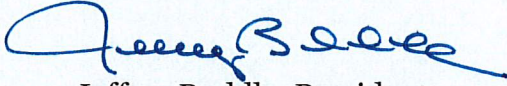
Legislation related to this matter was first introduced in the Maryland General Assembly in 2006. Over the years various pieces of legislation have been introduced. In 2017 the General Assembly approved legislation that provides an income subtraction modification for the first \$15,000 dollars of retirement income between the ages of 55 – 65. Senate Bill 488 provides an important provision to close a critical loophole in which many of our retired members stop receiving the current income subtraction modification benefit at age 65.

Public Safety employees covered under the current law and by the proposed legislation protect the citizens of the State of Maryland 24 hours a day, 365 days a year. These employees serve the citizens during careers that span between 20 – 30 years with some being even longer. All too often, upon retirement, these individuals move out of Maryland to other states because these states have more favorable tax provisions on retirement income.

If enacted, this legislation would put Maryland in a much better position with neighboring states and provide an incentive for retired public safety employees to remain in the state in which they faithfully served the community over the course of their careers.

On behalf of all the members of the Professional Fire Fighters of Maryland we strongly support SB488 and urge the Senate Budget & Taxation Committee to issue a **favorable report.**

Sincerely,

A handwritten signature in blue ink, appearing to read "Jeffrey Buddle". The signature is fluid and cursive, with a large initial "J" and a long horizontal stroke at the end.

Jeffrey Buddle, President
Professional Fire Fighters of Maryland