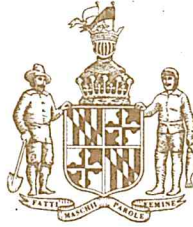


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Budget and Taxation Committee

Subcommittees

Pensions

Public Safety, Transportation, and
Environment

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TESTIMONY - SENATE BILL 122

***INCOME TAX – SUBTRACTION MODIFICATION – VOLUNTEER
FIRE, RESCUE, AND EMERGENCY MEDICAL SERVICES***

BUDGET AND TAXATION COMMITTEE

JANUARY 18, 2022

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

Senate Bill 122 is a straightforward piece of legislation that simply increases the deduction for volunteer fire, rescue, and emergency services personnel who benefit from the Maryland Tax Incentive Program (TIP).

Currently the TIP program deduction is \$7,000 for the 2022 tax year. This legislation raises the deduction to \$10,000 beginning with the 2023 tax year.

As a result of the COVID 19 pandemic, 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 122.