



John Hartline, Chairman

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Testimony in Support of
Senate Bill 122 - Income Tax - Subtraction Modification - Volunteer Fire, Rescue, and Emergency
Medical Services
Budget and Taxation Committee
January 18, 2022

The Rural Maryland Council **Supports** Senate Bill 122. The purpose of the bill is to increase from \$7,000 to \$10,000, the amount of a subtraction modification under the Maryland income tax for certain qualifying volunteer fire, rescue, and emergency medical services members beginning in tax year 2023.

The modification to subtract \$10,000 from these volunteers federal adjusted gross income to determine their Maryland adjusted gross income would be financially beneficial to those who voluntarily serve Maryland, while encouraging more individuals to volunteer as a fire, rescue, or emergency medical service member. According to the National Fire Protection Association's *U.S Fire Department Profile 2018*, volunteer firefighters per 1,000 people protected for mostly volunteer or all volunteer departments has been decreasing since the rate high of 8.05 volunteer firefighters in 1987 with a recent low of 5.8 in 2017. The Report also states that 95% of volunteer fire fighters are in departments that protect less than 25,000 people; and 49% are with small, rural departments serving less than 2,500 people. Because rural areas rely heavily on volunteer firefighters, a decrease in volunteers puts rural communities at a higher risk during emergencies that require action from the local fire department.

In addition, The Council recommends looking at disparities of salaries between paid firefighters of urban areas and volunteer benefits in rural areas.

The Rural Maryland Council respectfully requests your favorable support of Senate Bill 122 - Income Tax - Subtraction Modification - Volunteer Fire, Rescue, and Emergency Medical Services.

The Rural Maryland Council (RMC) is an independent state agency governed by a nonpartisan, 40-member board that consists of inclusive representation from the federal, state, regional, county and municipal governments, as well as the for-profit and nonprofit sectors. We bring together federal, state, county and municipal government officials as well as representatives of the for-profit and nonprofit sectors to identify challenges unique to rural communities and to craft public policy, programmatic or regulatory solutions.

“A Collective Voice for Rural Maryland”