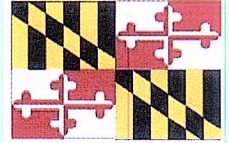




CLYDE BOATWRIGHT
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Maryland State Lodge
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KENNY SCHUBERT
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February 20, 2024

SB 897 – Income Tax Subtraction Modification – Death Benefits – Law Enforcement Officers and Fire Fighters

Dear Chair Guzzone and Distinguished Members of the Budget and Taxations Committee,

The Maryland State Fraternal Order of Police **SUPPORTS SB 897 – Income Tax Subtraction Modification – Death Benefits – Law Enforcement Officers and Fire Fighters.**

Current Tax Article Section 10-207 (a) and (e-1) currently allows for “a payment from a pension system to the surviving spouse or other beneficiary of a law enforcement officer or fire fighter whose death arises out of or in the course of employment as a law enforcement officer or fire fighter” to be subtracted from the “federal adjusted gross income of a resident to determine Maryland adjusted gross income”. **Senate Bill 897** will add to this by also allowing for the same to occur if it is a “payment of a death benefit under a collective bargaining agreement from a county or municipality in the state.” **Senate Bill 897** also makes this retroactively apply by making it applicable to all taxable years beginning after December 31, 2021.

We would ask that the Ways and Means Committee vote **FAVORABLE** on **SB 897** as it would have a minimal effect on State and Local revenues but a major impact on the lives of the surviving spouse or beneficiary of a Law Enforcement Officer or Fire Fighter that dies in the line of duty. This is also needed to ensure that those that do not get a survivor’s or other beneficiary’s pension and instead get a negotiated benefit are given the same ability to deduct that payment from their taxes as those that did get one and are currently eligible for the deduction.

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 **SB 897 – Income Tax Subtraction Modification – Death Benefits – Law Enforcement Officers and Fire Fighters.**

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