John F. Barr, *President* Jeffrey A. Cline, *Vice President* Dawn L. Marcus, *Clerk*



Wayne K. Keefer Randall E. Wagner Derek J. Harvey

BOARD OF COUNTY COMMISSIONERS OF WASHINGTON COUNTY, MARYLAND

January 28, 2025

Senator Guy Guzzone, Chair Budget and Taxation Committee 3 West Miller Senate Office Building Annapolis, Maryland 21401

RE: Support for Senate Bill 502-An Act-Credit for Law Enforcement Officer or Rescue Worker-Expansion to Judicial Officer

Dear Senator Guzzone,

The Board of County Commissioners of Washington County (the "Board") unanimously support the passage of SB 502. This bill would expand the definition of a fallen officer to include officers of the judiciary who have lost their lives in the line of duty. The Board supports this bill for two reasons. The first reason is that it will allow Washington County to honor a fallen member of this community who dedicated his life to serving the County. The second reason is that it will result in little to no negative financial impact on this County or the State of Maryland.

Washington County has the unfortunate distinction of being the only County in the State of Maryland to host the family of a Maryland judicial officer who has died in the line of duty. The Honorable Andrew F. Wilkinson was an integral part of the Washington County community for forty-two years. He served in the County Attorney's Office and continued to serve in his capacity as a Circuit Court Judge. The proposed tax credit would allow Washington County to honor his service and sacrifice. Furthermore, as Judge Wilkinson's family are the only household in the State impacted by this tax credit, the passage of this bill will have little to no negative financial impact on Washington County or the State of Maryland.

For these reasons, the Board strongly supports the passage of SB 502 and urges the Committee to support it.

Sincerely,

BOARD OF WASHINGTON COUNTY COMMISSIONERS OF WASHINGTON COUNTY, MARYLAND

John F. Barr, President