



# Maryland Chiefs of Police Association Maryland Sheriffs' Association



## MEMORANDUM

TO: The Honorable Guy Guzzone, Chair and  
Members of the Budget and Taxation Committee

FROM: Darren Popkin, Executive Director, MCPA-MSA Joint Legislative Committee  
Andrea Mansfield, Representative, MCPA-MSA Joint Legislative Committee  
Samira Jackson, Representative, MCPA-MSA Joint Legislative Committee

DATE: February 4, 2026

RE: **SB 328 Property Tax Credit – Disabled or Fallen Public Safety Officer -  
Alterations**

POSITION: **SUPPORT**

The Maryland Chiefs of Police Association (MCPA) and the Maryland Sheriffs' Association (MSA) **SUPPORT SB 328**. This bill expands an existing local option property tax credit for disabled or fallen law enforcement officers or rescue workers.

Despite recent efforts at the State and local level, law enforcement agencies across the State are having difficulty retaining and recruiting officers. Initiatives such as expanding property tax credits for those who work as law enforcement officers may assist with recruitment efforts and incentivize individuals to enter the profession. As a local option property tax credit, each jurisdiction would be able to consider this expansion to determine whether it may help in these areas.

This legislation recognizes and honors the sacrifice of law enforcement officers who put their lives and safety on the line each shift they work.

For these reasons, MCPA and MSA **SUPPORT SB 328** and urge a **FAVORABLE** Committee report.