



January 21, 2026

Re: SUPPORT for SB0148 – Income Tax – Subtraction Modification – Public Safety Employee Retirement Income

Dear Chairman and Distinguished Members of the Budget and Taxation Committee,

On behalf of the Baltimore County Federation of Public Employees, Local 4883, I respectfully submit testimony in support of **Senate Bill 148 – Income Tax – Subtraction Modification – Public Safety Employee Retirement Income**.

The Baltimore County Federation of Public Employees recognizes that Maryland faces significant fiscal constraints and that this Committee must carefully evaluate the cost and return of every proposal. SB0148 represents a targeted, fiscally responsible policy choice that supports workforce stability while maintaining budget discipline.

This bill does not create a new benefit, nor does it expand eligibility beyond a clearly defined and limited group. Instead, it modestly increases the allowable subtraction from federal adjusted gross income for retired public safety employees, including 9-1-1 Specialists, professionals whose roles are already recognized by the State as essential to public safety operations.

By way of perspective, I offer my own experience. I am a 9-1-1 Specialist with Baltimore County Communications and have served Maryland for 23 years. I have seven years remaining until retirement, and like many of my colleagues, I am already evaluating whether remaining in Maryland after retirement will be financially feasible. Policies such as SB0148 play a meaningful role in that decision, not as a windfall, but as a factor that makes continued Maryland residency attainable.

From a budgetary standpoint, SB0148 helps address a costly and often overlooked issue: the outmigration of public safety retirees. When experienced professionals leave Maryland after retirement, the State loses more than income tax revenue, it also loses property tax contributions, consumer spending, and the informal but invaluable role retirees play as mentors, trainers, and community resources. Retaining these individuals supports a broader and more stable tax base without requiring additional appropriations.

Furthermore, SB0148 supports recruitment and retention in an occupation facing persistent staffing shortages. Turnover among 9-1-1 Specialists drives increased overtime usage, extended training costs, and burnout-related attrition, each of which places measurable strain on State and local budgets. Retention incentives that demonstrate long-term value reduce these downstream costs.



Although SB0148 did not advance in a prior session, the fiscal and workforce challenges it addresses have only intensified. This bill offers a balanced, preventative approach, recognizing essential service while safeguarding Maryland's fiscal health.

After 23 years serving Maryland and with seven years remaining until retirement, I want to continue living, spending, and contributing here, but that choice depends on fiscally responsible policies like SB0148.

For these reasons, the Baltimore County Federation of Public Employees, Local 4883, respectfully urges the Budget and Taxation Committee to issue a **FAVORABLE** report on SB0148.

Thank you for your time, thoughtful consideration, and commitment to fiscally responsible policymaking.

Respectfully submitted,

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9-1-1 Specialist, Baltimore County Communications (23 years)