

2026 SB0148 Testimony For 2026-01-19.pdf

Uploaded by: Alan Lang

Position: FAV

Testimony For SB0148

Honorable Senators

Please enter a favorable report for SB0148.

I support altering a certain subtraction modification under the Maryland income tax for retirement income attributable to an individual's employment as a public safety employee to include certain retirement income attributable to an individual's employment as a 911 specialist

Our 911 specialists have a highly stressful job requiring a lot of technical knowledge and being able to give instructions in a calm and informative way so that panicky people can assist injured people until professional first responders can arrive.

I believe the 911 specialists are just as important to saving Marylander lives as the EMTs and paramedics already getting this reduction in adjusted gross income. Not including them is a travesty as they should receive similar benefits.

Please enter a favorable report for SB0148.

Alan Lang
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Legislative District 30B
410-336-9745
Alanlang1@verizon.net
January 19, 2026

SB 148 City Union of Baltimore.pdf

Uploaded by: Antoinette Ryan-Johnson

Position: FAV



City Union of Baltimore

Local 800, AFT, AFL-CIO

President

Antoinette Ryan-Johnson

Executive Vice President

Donna Price

Written Testimony Submitted to the
Maryland Senate Budget and Taxation Committee
By Antoinette Ryan-Johnson

President, City Union of Baltimore, AFT Local 800
SB 148

Income Tax– Subtraction Modification – Public Safety Employment Retirement Income
January 21, 2026
SUPPORT

Good morning, Chair Guzzone, Vice Rosapepe and members of the Senate Budget & Taxation Committee. My name is Antoinette Ryan-Johnson, and I am the President of City Union of Baltimore, AFT local 800, the union that represents a number of city employees, including our dedicated 9-1-1 call center specialists. I call on this committee to issue a favorable report to SB 148, the bill that would include the state's first responders who work in our state's different 9-1-1 call centers into the Hometown Heroes Act and allow them a bit of a tax break on their retirement incomes.

The 9-1-1 specialists who work in Baltimore City handle on a daily basis police, fire, and ambulance calls. It has for a while been difficult to recruit and retain the qualified specialists needed to provide our residents with these life-saving services, as it is quite typical for these employees to leave due through the emotional toll this highly stressful job can take. The state recognizes the work 9-1-1 specialists do by classifying those specialists as "first responders." Indeed that is precisely what a 9-1-1 specialist is, often the first person responding to life-threatening crises and are the first person a person experiencing serious situation reaches out to for help.

We as a state recognize that other Hometown Heroes who act as first responders to very dangerous situations deserve a break on their taxes when it is time for them to retire; we are asking that we give those first responders who answer that 9-1-1 call be treated the same way. Again, we call for a favorable report to SB 148. Thank you.

Antoinette M. Ryan-Johnson

"Strength in Unity"

2117 North Howard Street * Baltimore, Maryland 21218-5063* 410-962-1492* www.cub-aft.org

Cathryn Caw SB0148 MGA Senate Hearing testimony 20

Uploaded by: Cathryn Caw

Position: FAV

**Cathryn Caw, Emergency Communications Manager, Frederick County,
Maryland**
**SB0148 – Income Tax – Subtraction Modification – Public Safety Employee
Retirement Income (Supporting Our 9-1-1 Specialists Act)**
First Reading Budget and Taxation
Maryland General Assembly Senate Hearing
Wednesday, January 21, 2026

Assembly Members and Senators:

I write today in strong support of SB0148 – Public Safety Retirement Income recommended by Maryland’s 9-1-1 Recruitment and Retention Workgroup

[https://dlslibrary.state.md.us/publications/DLS/TF/Ch912Ch911\(2024\)_2025.pdf](https://dlslibrary.state.md.us/publications/DLS/TF/Ch912Ch911(2024)_2025.pdf).

Supporting Our 9-1-1 Specialists

I am an Emergency Communications Manager at Frederick County Maryland’s Emergency Communications Center, which serves as Frederick County’s primary PSAP (Public Safety Answering Point). This year, 2026, marks my 13th year as a public servant in this important yet virtually unseen profession and my 4th year as a supervisor who works directly on the operations floor with a dedicated team of other 9-1-1 Specialists. As 9-1-1 Specialists, we are the first First Responders. We receive emergency calls for service and provide the crucial link between the call for help and the response received. We are the voice in the darkness; we are heard but not seen. My position affords me firsthand knowledge of just how important legislative measures such as these are for our often unseen 9-1-1 Specialists.

In 2024, I had the honor of being appointed as a Maryland Next Generation 9-1-1 Expert to the 9-1-1 Recruitment and Retention Workgroup by our Maryland Governor, Wes Moore. This appointment provided me with the honor of representing Maryland’s 9-1-1 Specialists and afforded me the opportunity to share my knowledge and operational expertise in the 9-1-1 Emergency Communications field.

Enacting Income Tax Subtraction Modification for 9-1-1 Specialist Retirees

This legislation is relative to the work done by Maryland’s 9-1-1 Recruitment and Retention Workgroup to highlight the importance of retirement benefits and their role in recruitment and retention of our Maryland 9-1-1 Specialists. Chapter 4, Recommendation 13 of the Final Report of the 9-1-1 Specialist Recruitment and Retention Workgroup expressed our Workgroup’s recommendation for the enactment of legislation that establishes an income tax subtraction modification allowing retired 9-1-1 Specialists to subtract a portion of their retirement income from their Maryland taxable income each year, allowing them to reduce their State income tax requirement on their retirement income by \$15,000.

This legislation will allow increased affordability for 9-1-1 Specialist retirees who have served our community by answering their calls for life-saving services and expertly coordinating the prompt response of our other dedicated First Responders: police officers, firefighters, and emergency medical service professionals. If enacted, this legislation will serve to encourage Maryland's resident 9-1-1 Specialist retirees to remain in Maryland where they've dedicated years of public service to residents and visitors in need.

I urge a favorable report on SB0148.

Business letter.pdf

Uploaded by: David Morris

Position: FAV

DAVID MORRIS

26542 N Sandgates Rd
Mechanicsville, MD 20659
(301)-475-8016
David.Morris@StMarysCountyMD.gov

January 19, 2026

To whom it may concern,

My name is David Morris, and I am the Assistant Communications Manager of the St. Mary's County 911 Center. I am writing to strongly urge a favorable report on Senate Bill 148.

For years, 9-1-1 specialists have been the "first" first responders, often handling the most critical moments of a crisis before a single unit arrives on the scene. Yet, despite the immense mental and emotional toll of this profession, our specialists have often been excluded from the retirement benefits afforded to their colleagues in the field. SB 148 fixes this disparity by allowing retired 9-1-1 specialists to access a \$15,000 income tax subtraction modification.

In our center, we see firsthand the challenges this bill addresses:

- 9-1-1 specialists process emergency requests, perform critical support functions, and dispatch law enforcement, fire, and EMS. This bill formally recognizes 9-1-1 specialists as "public safety employees," aligning them with the correctional officers and firefighters they work alongside every day.
- The 9-1-1 industry is currently facing significant vacancy rates across the state. Providing this tax relief for those who commit a career to public safety—reaching the age of 55—is a vital tool for retaining the highly trained experts who keep our residents safe.
- The trauma endured by 9-1-1 specialists is unique and persistent. Acknowledging this service through a retirement tax benefit is a small

but necessary way for the State of Maryland to say that their health and their future matter.

The "Supporting Our 9-1-1 Specialists Act" is a fair and common-sense expansion of existing law. It ensures that those who answer the call for Marylanders in their darkest hours are not forgotten when they reach retirement.

I respectfully request a favorable report on SB 148.

Respectfully submitted,

David Morris

SB 148 911 Specialists.pdf

Uploaded by: Denise Riley

Position: FAV



A Union of Professionals
AFT-Maryland

5800 Metro Drive, Suite 100 • Baltimore, MD 21215-3226
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Kenya Campbell
PRESIDENT

LaBrina Hopkins
SECRETARY-TREASURER

**Written Testimony Submitted to the Maryland Senate Budget and Taxation Committee
SB 148 - Income Tax - Subtraction Modification - Public Safety Employee Retirement
Income (Supporting Our 9-1-1 Specialists Act)
January 21, 2026**

SUPPORT

Chair Guzzone and members of the Committee, AFT-Maryland asks for a favorable report on SB 148. Maryland has been a leader in reclassifying 9-1-1 Specialists as “first responders” and we now ask that the 9-1-1 Specialists be included in the Hometown Heroes Act.

Today, 9-1-1 Specialists use highly specialized protocols, training and equipment to provide life-saving triage to citizens and vital information to field responders. They initiate medical instructions and play a critical role in emergencies during traffic accidents, commitment of violent crimes, and large-scale disasters.

9-1-1 Specialists must be the calm in the storm. They often perform many functions at one time under stressful conditions. They are responsible for multi-channel radios, telephones and monitoring computer terminals. 9-1-1 Specialists must be able to communicate precisely and clearly in emergency situations, maintaining professionalism at all times.

In a study conducted by the National Library of Medicine¹ - 9-1-1 Specialists were surveyed to better understand the health challenges of their jobs. The results of the study showed that participants exhibited high levels of physical health complaints, depressive symptoms, alcohol abuse, PTSD, psychological inflexibility, and emotion dysregulation, as well as issues with mental distress and dissociation.

Lack of resources, benefits and incentives creates a significant shortage of well-trained and experienced 9-1-1 Specialists. The state needs to do more to recruit and retain personnel for this vital job. We ask for a favorable report. Thank you.

¹ Perez RA, Jetelina KK, Reingle Gonzalez JM. The Chronic Health Effects of Work-Related Stressors Experienced by Police Communications Workers. May 5, 2021.

Written Testimony of Erik Gaull in support of SB14

Uploaded by: Erik Gaull

Position: FAV

Written Testimony of Erik Gaull supporting SB148 (Supporting our 9-1-1 Specialists Act)

Chair Guzzone, Vice Chair Rosapepe, and other members of the Senate Budget and Taxation Committee – I write in support of SB148, the Supporting our 9-1-1 Specialists Act.

My name is Erik Gaull, and I am a Montgomery County resident. Although I am a member of the Maryland 9-1-1 Board, I am writing today as a private citizen, as a volunteer firefighter/paramedic with 40 years of service to the citizens of Montgomery County and as reserve officer in the D.C. Police Department with over 36 years of law enforcement experience.

In my experience, the 9-1-1 specialists – who receive the calls from distraught citizens and who dispatch and communicate with field-based first responders – are the forgotten *first* first responders. They play a crucial role in getting the information field-based first responders need in order to do their jobs safely and effectively. 9-1-1 specialists are *literally* our lifeline. Without their diligent, compassionate, and highly skilled service, we in the field would be rudderless and without access to the additional resources we may need on any given emergency scene to render the care we need to deliver or get us the help we require to save *our* lives!

9-1-1 specialists operate behind the scenes, out of the limelight. With rare exception, they go unnoticed and without recognition. The stresses to which they are subject – as the initial point of contact for the public with the emergency response system and as the people field responders rely upon to communicate life-saving information to us and to safeguard our well-being – are every bit as real and powerful as the stresses field-based first responders feel. As a field-based responder, I deal with devastating and traumatic events, but I get to return to a fire station and get some distance from what I witnessed and some rest or food to enable me to deal with whatever comes next. By contrast, the second a 9-1-1 specialist hangs up with a caller, the automatic call distribution system in their public safety answering point routes them another call – often within seconds. They don't have time to decompress. They have to be "on their game" again – because the public depends on them and because we in the field depend on them.

It seems only fair that the service of 9-1-1 specialists is recognized on a par with field-based first responders. It is the very least we Marylanders can do for the people who work around the clock, behind the scenes, keeping us safe – just as field-based responders do.

I urge you to pass SB148, which would create a retirement tax credit for 9-1-1 specialists. It is the right thing to do.

SB148 Chiaramonte - Written Testimony - Supporting

Uploaded by: John Chiaramonte

Position: FAV



SB148: Income Tax – Subtraction Modification – Public Safety Employee Retirement Income

(Supporting Our 9-1-1 Specialists Act)

Budget and Taxation Committee

Wednesday, January 21, 2026 - 10:00 AM

Mission Critical Partners in support of SB148

I represent Mission Critical Partners, a professional services firm that assists public safety agencies nationwide in strengthening and modernizing their 911 systems and emergency communications operations. I submit this written testimony in strong support of SB148, which would establish a \$15,000 income tax credit upon retirement for 911 specialists, creating long overdue parity with other first responders.

For decades, 911 specialists have served as the “first of the first responders,” answering calls for help before any law enforcement officer, firefighter, or emergency medical provider is ever dispatched. They are the initial point of human contact during medical emergencies, violent crimes, fires, natural disasters, and mass-casualty incidents. In those critical moments, 911 specialists assess situations, provide lifesaving instructions, and initiate coordinated response, often while managing extreme emotional stress. Despite this indispensable role at the very front of the emergency response chain, 911 specialists historically have been excluded from many of the benefits and recognitions afforded to other first responders.

SB148 represents an important and meaningful step toward correcting that imbalance.

Maryland, like states across the nation, faces a growing crisis in the recruitment and retention of qualified 911 specialists. These professionals operate in high-stress environments, often working long hours, overnight shifts, weekends, and holidays. They routinely manage traumatic events, make life-and-death decisions, and endure intense emotional strain, yet their compensation and retirement benefits are not commensurate with the demands of the profession.

Providing a retirement tax credit acknowledges the cumulative toll of a career spent serving the public in moments of crisis. It sends a clear message that Maryland values the contributions of 911 specialists, not only during their service but also after their careers conclude. Importantly, it aligns their treatment with other recognized first responders who already receive similar retirement considerations.

Parity matters. When 911 specialists are excluded from benefits provided to law enforcement, fire, and EMS personnel, it reinforces outdated perceptions that diminish their role in public safety. The hard truth is that emergency response cannot function without skilled 911 specialists who gather critical information, provide lifesaving instructions, and coordinate the deployment of responders.

From a workforce perspective, SB148 also serves as a practical retention tool. Experienced 911 specialists are difficult to replace, and high turnover increases training costs, staffing shortages, and operational risk.

**MissionCriticalPartners**

A modest retirement tax credit can encourage experienced professionals to remain in the field longer, preserving institutional knowledge and improving service continuity for Maryland residents.

Throughout my more than 30 years of service to the 911 community, including my own experience as a 911 professional, I have witnessed firsthand the dedication and sacrifice of these professionals. They are indispensable to public safety and deserve recognition that reflects the reality and impact of their service.

I thank the Committee for its leadership in considering this legislation and urge a favorable report on SB148. This bill affirms Maryland's commitment to fairness, workforce sustainability, and the recognition of all who serve on the front lines of public safety.

Respectfully submitted,

MISSION CRITICAL PARTNERS, LLC

By: /s/ John Chiamonte
John Chiamonte, ENP, PMP
President of Consulting Services
Mission Critical Partners, LLC
690 Gray's Woods Blvd, Suite 100
Port Matilda, PA 16870

SB-148 Favorable Written Support - RIPLEY.pdf

Uploaded by: John Ripley

Position: FAV



BALTIMORE COUNTY
FEDERATION OF
PUBLIC EMPLOYEES
AFT / AFL - CIO / BCFPE Local #4883

John Ripley
BCFPE President
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**Written Testimony Submitted to the
Maryland Senate Budget and Taxation Committee
SB 148**

**Income Tax– Subtraction Modification – Public Safety Employment Retirement Income
(Supporting Our 9-1-1 Specialists Act)**

January 21, 2026

SUPPORT / FAVORABLE

Good morning, Chair Guzzone, Vice Chair Rosapepe, and members of the Senate Budget and Taxation Committee.

My name is John Ripley, President of Baltimore County Federation of Public Employees (BCFPE Local #4883) representing Baltimore County 9-1-1 Center Specialist.

I respectfully call on this committee to issue a favorable report to **SB 148**, recognizing 9-1-1 Center Specialist as True First Responders by adding them to the Hometown Heroes Act.

Over the years I have witnessed these hard-working men and women perform very stressful, highly technical, ever changing and demanding public safety job. As a 9-1-1 Center Specialist they have demonstrated countless acts of sacrifice and commitment to Public Safety. 9-1-1 Center Specialist also commonly support communities that they live and serve in other wide-ranging ways.

The State has recognizes the work 9-1-1 Center Specialist by correctly re-classifying them as “First Responders.” Now let’s correctly add 9-1-1 Specialist to the Hometown Heroes Act. I urge you to support **SB 148**.

Thank you for your consideration.

Sincerely,

President John Ripley

Baltimore County Federation of Public Employees Local #4883

SB0148.pdf

Uploaded by: Kasia Gatchalian

Position: FAV



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,

Kasia Hall

Treasurer, Baltimore County Federation of Public Employees, Local 4883

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

testimony_sb148.pdf

Uploaded by: Kenyn Benjamin

Position: FAV

Bill: SB 148 – Income Tax – Subtraction Modification – Public Safety Employee Retirement Income (Supporting Our 9–1–1 Specialists Act)

To: Senate Budget and Taxation Committee

Testimony of Kenyn Benjamin, President & CEO, Maryland Information Network (MdInfoNet)

Position: Favorable

Chairman Guzzone, Vice-chair Rosapepe, and members of the Committee, my name is Kenyn Benjamin, and I serve as President & CEO of Maryland Information Network (MdInfoNet). Thank you for the opportunity to submit testimony in support of SB 148.

The Maryland Information Network is dedicated to expanding how Marylanders access help and essential services. Because human service systems are interconnected with emergency response, I am writing to you today.

As the administrators of Maryland’s statewide 211 system, we understand the immense responsibility of responding to urgent and unpredictable calls. For 9–1–1 specialists, each call represents a potential life-threatening emergency, demanding a sustained level of intensity that few other professions face. Their work requires not only technical expertise but also emotional resilience, as they are often the first voice of hope during moments of unimaginable crisis. These specialists are an unseen lifeline, providing critical assessment and absorbing constant crises while remaining precise and calm during moments of acute distress.

SB 148 is a simple yet significant measure grounded in fairness and respect. It poses a clear question: Should 9–1–1 specialists be recognized alongside other public safety professionals for their lifetime of service? It asks whether Maryland will honor the full spectrum of its public safety workforce, not only those who help on the scene, but also the professionals who ensure help can get there in the first place.

The answer should be a resounding “yes,” with gratitude for the vital role these individuals play in Maryland’s public safety system. They are the first step in helping Marylanders in crisis feel secure. They provide reassurance and calm during moments of extreme uncertainty, with no way of knowing what the next call or moment will bring.

For these reasons, I respectfully urge your support for SB 148.

In service,

A handwritten signature in black ink, appearing to read 'KB', with a stylized flourish extending from the end.

Kenyn Benjamin,
President & CEO

Harris-- HB 590, 911 Hometown Heroes.pdf

Uploaded by: Nettie Harris

Position: FAV

**Written Testimony Submitted to the
Maryland Senate Budget and Taxation Committee
SB 148
Income Tax– Subtraction Modification – Public Safety Employment Retirement Income
January 21, 2026
SUPPORT**

Good morning, Chair Guzzone, Vice Rosapepe and members of the Senate Budget & Taxation Committee. My name is Nettie Harris, and I am a 9-1-1 specialist working for the city of Baltimore for the past 23 years. I am also a proud member of the City Union of Baltimore, AFT local 800, the union that represents a number of city employees, including our dedicated 9-1-1 call center specialists. I call on this committee to issue a favorable report to SB 148, the bill that would include the state's first responders who work in our state's different 9-1-1 call centers into the Hometown Heroes Act and allow them a bit of a tax break on their retirement incomes..

Our 9-1-1 operators handle on a daily basis police, fire, and ambulance calls. Our job is a very stressful one and it is common for us to help our residents in a wide selection of ways: Delivering babies, talking people through CPR, and staying on the phone to help our residents through crisis situations like housefires, domestic violence instances, and anything else I'm sure you can imagine. Recently, I personally have had to try to help someone, not always successfully, survive these trying situations. We have to live through the most traumatic situations– having to help people through crisis situations that can mean life or death to them.

The state recognizes the work 9-1-1 specialists do by classifying those specialists as “first responders.” Indeed that is precisely what a 9-1-1 specialist is, often the first person responding to life-threatening crises and are the first person a person experiencing serious situation reaches out to for help. Specialists have to play multiple roles when they take that emergency phone call: having to appropriately assess the problem, attempt to walk the caller through safety steps, and identify the appropriate agency to resolve the crisis. The work of the 9-1-1 specialist can be traumatizing, depending on the nature of the crisis.

We as a state recognize that other Hometown Heroes who act as first responders to very dangerous situations deserve a break on their taxes when it is time for them to retire; we are asking that we give those first responders who answer that 9-1-1 call be treated the same way. Again, we call for a favorable report to SB 148. Thank you.

Sen. Kagan SB148_ Supporting Our 9-1-1 Specialists

Uploaded by: Sen. Cheryl Kagan

Position: FAV

CHERYL C. KAGAN
Legislative District 17
Montgomery County

Vice Chair
Education, Energy, and
the Environment Committee

Joint Audit and Evaluation Committee
Joint Committee on Federal Relations



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THE SENATE OF MARYLAND
ANNAPOLIS, MARYLAND 21401

Testimony SB148: Supporting Our 9-1-1 Specialists' Act

Senate Budget & Taxation Committee
Wednesday, January 21, 2026, 10 AM

9-1-1 Specialists are the courageous women and men under the headset who save lives and property every day. They are the FIRST First Responders when emergency assistance is needed. These jobs are **unimaginably demanding**, and the emotional toll is **significant**, according to a study on "911.gov" which [estimated a 20% rate of Post-Traumatic Stress Disorder](#) (PTSD).

As Chair of the Next Generation 9-1-1 Commission for four years, I made it a point to visit every single Maryland county, where I met and heard stories from 9-1-1 Specialists. Despite the differences among our counties, there is one similarity. We all rely on our 9-1-1 Specialists. Yet there is a [14.5% average vacancy rate](#) at call centers attributed to insufficient pay, burnout, and other factors. The high-stress nature of the job makes it tough to recruit and retain skilled professionals. This tax credit would show our appreciation for the service and sacrifice of our dedicated public servants.

More recently, I served as Chair of the 9-1-1 Specialists' Recruitment & Retention Workgroup, which unanimously approved a [Report](#) in December 2025. It included 14 recommendations and best practices from a survey of all 24 counties, showing that **retirement parity with other public safety employees would be a meaningful tool to help recruit, retain, and show gratitude to our 9-1-1 Specialists.**

Last session, the "Supporting Our 9-1-1 Specialists Act" ([SB759](#)) allowed eligible retirees to subtract up to \$15,000 from their Maryland adjusted gross income. It passed the Senate unanimously. This bill is identical and would codify a key recommendation in the Report to include 9-1-1 Specialists in a retirement benefit already available to other First Responders. The Comptroller's Office indicated that it can implement this change with existing resources.

I'd like to request an amendment be added to change sponsorship to Senator Kagan and Carozza, "By request of the 9-1-1 Workgroup."

I urge a favorable report on SB148.

SUPPORT OF BILL20250321_11220332.pdf

Uploaded by: Tom Wieland

Position: FAV

I SUPPORT THIS BILL:BECAUSE

THIS BILL AS WRITTEN DOES WARRANT ITS EXPENSE

Tom Wieland

2464 Symphony Lane

Gambrills, Md. 21054

SUPPORT OF BILL20250321_11220332.pdf

Uploaded by: Tom Wieland

Position: FAV

I SUPPORT THIS BILL:BECAUSE

THIS BILL AS WRITTEN DOES WARRANT ITS EXPENSE

Tom Wieland

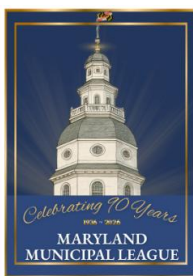
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Gambrills, Md. 21054

MML - SB 148 - INFO.pdf

Uploaded by: Justin Fiore

Position: INFO



TESTIMONY

COMMITTEE: Senate Budget and Taxation

DATE: January 21, 2026

POSITION: Informational

BILL: SB 148

The Maryland Municipal League (MML) appreciates the intent of subtraction modification legislation and the impact it can have on businesses and residents. However, we do believe it is important to highlight that such bills have a trickle-down impact on municipal governments, which receive 17% of the local income tax from their residents.

Local governments are better positioned for success when their revenue sources are consistent, and they have opportunities to balance the scales with local consideration. This is why MML has long advocated for optional local tax credits versus state mandates or subtraction modifications. Similarly, we would advocate for state tax credits in lieu of subtraction modifications to meet the goals of the proposed legislation.

We ask you to keep this in mind when considering SB 148.

For more information relating to this piece of testimony, please contact:

Justin Fiore: Director, Advocacy and Public Policy, justinf@mdmunicipal.org