



Department of Public Safety and Correctional Services

Office of the Secretary Office of Government and Legislative Affairs

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BILL: HOUSE BILL 350

POSITION: SUPPORT

EXPLANATION: This bill expands the State income tax subtraction modification for retired law enforcement; correctional officers; and fire, rescue, or emergency services personnel by exempting 100% of eligible retirement income, phased in over two years and extending eligibility to retirees who are between age 50 and 54.

COMMENTS:

- The Department's Division of Correction operates approximately 17 State correctional facilities which house offenders sentenced to incarceration for 18 months and longer. The Department also runs the Baltimore City Jail, which houses pretrial detainees and inmates sentenced to incarceration for 18 months and less.
- The Hometown Heroes Act of 2018 provided tax relief, in the form of a subtraction modification to retired law enforcement, fire or rescue and emergency services personnel, including medical technicians and paramedics.
- This bill expands the State income tax subtraction modification for retired law enforcement; correctional officers; and fire, rescue, or emergency services personnel exempting 100% of eligible retirement income beginning in tax year 2021.
- The Department has over 5,500 dedicated correctional officers, working in 21 correctional facilities across the state. Correctional officers and their chain of command are tasked with the care, custody and control of over 20,000 inmates and detainees.
- Correctional officers, along with law enforcement and emergency services personnel are dedicated to ensuring public safety. The Department is supportive of this income tax subtraction modification.

CONCLUSION: For these reasons, the Department of Public Safety and Correctional Services respectfully requests the Committee to vote **FAVORABLE** on House Bill 350.