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Judicial Proceedings Committee



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THE SENATE OF MARYLAND
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TESTIMONY - SENATE BILL 872

***INCOME TAX – SUBTRACTION MODIFICATION – VOLUNTEER
FIRE, RESCUE, AND EMERGENCY MEDICAL SERVICES***

BUDGET AND TAXATION COMMITTEE

MARCH 3, 2021

Chairman Guzzone, Vice Chairman Rosapepe, and Committee Members:

Senate Bill 872 is a straightforward piece of legislation that simply expedites the increase to a \$7,000 deduction for volunteer fire, rescue, and emergency services personnel who benefit from the Maryland Tax Incentive Program (TIP).

Currently the TIP program deduction is scheduled to be \$6,500 for the 2021 tax year and this legislation would increase the deduction by \$500 to \$7,000. The deduction is already scheduled to rise to \$7,000 for the 2022 tax year (and the subsequent years following) and this piece of legislation just accelerates the increase by a year.

As a result of the COVID 19 pandemic, our first responders have faced challenges and dangers unlike they have ever seen. In the face of these challenges, this bill would provide a very small tax benefit for these individuals who have encountered so many new and additional difficulties during this unprecedented time.

For the reasons listed above, I ask for a favorable report of Senate Bill 872.