



John Hartline, Chairman

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Testimony in Support of
Senate Bill 872 - Income Tax - Subtraction Modification - Volunteer Fire, Rescue, and Emergency
Medical Services
Budget and Taxation Committee
March 3, 2021

The Rural Maryland Council **Supports** Senate Bill 872. The purpose of the bill is to increase the subtraction modification from \$6,500 to \$7,000 for the 2021 taxable year under the Maryland income tax for certain qualifying volunteer fire, rescue, and emergency medical services members.

The modification to subtract \$7,000 from these volunteers' federal adjusted gross income to determine their Maryland adjusted gross income would be financially beneficial to those who voluntarily serve Maryland, while encouraging more individuals to volunteer as a fire, rescue, or emergency medical service member. The National Fire Protection Association's *U.S Fire Department Profile 2018* reports there was a high of 8.05 volunteer firefighters in 1987 and a recent low of 5.8 in 2017 per 1,000 population protected. The Report also states that 95% of volunteer fire fighters are in departments that protect less than 25,000 people, and 49% are with small, rural departments serving less than 2,500. Because rural areas rely heavily on volunteer firefighters, a decrease in volunteers puts rural communities at a higher risk during emergencies that require action from the local fire department.

In addition, The Council recommends looking at disparities of salaries between paid firefighters of urban areas and volunteer benefits in rural areas.

The Rural Maryland Council respectfully requests your favorable support of Senate Bill 872 - Income Tax - Subtraction Modification - Volunteer Fire, Rescue, and Emergency Medical Services

The Rural Maryland Council (RMC) is an independent state agency governed by a nonpartisan, 40-member board that consists of inclusive representation from the federal, state, regional, county and municipal governments, as well as the for-profit and nonprofit sectors. We bring together federal, state, county and municipal government officials as well as representatives of the for-profit and nonprofit sectors to identify challenges unique to rural communities and to craft public policy, programmatic or regulatory solutions.

"A Collective Voice for Rural Maryland"