

# **FOP Lodge 3 SB573 Testimony.pdf**

Uploaded by: Boston, Frank

Position: FAV



MICHAEL T. MANCUSO  
*President*

**Fraternal Order of Police**  
**BALTIMORE CITY LODGE No. 3**

3920 BUENA VISTA AVENUE  
BALTIMORE, MARYLAND 21211  
Phone: (410) 243-9141  
Fax: (410) 467-1643  
Twitter: @FOP3



LISA M. RIHA  
*Secretary*

February 10, 2021

Chairman and Committee Members,

SB573

My name is Daniel J. Fickus, 35 year veteran/retiree of the Baltimore Police Department, Past President, Baltimore City Fraternal Order of Police and Board of Governors, Baltimore Retired Police Benevolent Association and finally, lifelong resident of the Land of Pleasant Living.

Baltimore City Fraternal Order of Police (FOP) represents over 4500 members and the Baltimore Retired Police Benevolent Association (BRPBA) 1600. Both FOP and BRPBA fully support SB 573, which lowers the eligible age for income subtraction/modification from 55 to 50 years of age.

2017, I testified favorably for HB 100 (Hometown Heros') that afforded a \$15,000 subtraction/modification to retirement pensions, and that it would not reduce valued resources, but maintain and generate revenues by stemming the exodus of retired police officers to non taxed pension states. That statement still holds true today.

I cannot relate to the entire State FOP membership, but I have several statistics relevant to Baltimore City Retired Officers.

1. Residing out of state, 2017 28%, 2019 24% and 2020 21%
2. Residing in Delaware, Pennsylvania, Virginia and West Virginia 2017 54%, 2019 51% and 2020 48%
3. Residing in non taxed pension states, 2017 71% and 2020 81%
4. Widows of retired officers approximately 74% reside in non taxed pension states

Additionally, Baltimore Police Officers endure other fiscal abatements which have been rationale for their departure from Maryland to non taxed pension states.

1. The Baltimore Fire and Police Pension System sustained draconian modifications resulting in monetary reductions.
2. Recipients of Social Security are subjected, up to 60% reduction imposed by the Windfall Elimination Penalty (WEB).

Currently, the Baltimore police Department as of January 2021 has over 300 officers eligible to retire, that figure will increase after July 2021. With the passage of SB 573 we are hopeful that those members will redirect out of state relocations.

The facts and figures delineated, indicate that our retired officers relocation out of state is diminishing. When queried why, the response was the passage of income subtraction/modification legislation for retired law enforcement officers.

The Baltimore City Fraternal Order of Police and the Baltimore Retired Police Benevolent Association request your support in the passage of SB 573.

Respectfully,

Daniel J. Fickus, Past President, Baltimore City Fraternal Order of Police, Lodge #3

## **2021 SB573 Hometown Heroes Act - FOP Support.pdf**

Uploaded by: consoli, angelo

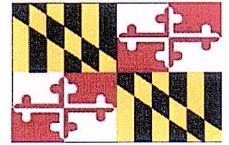
Position: FAV



CLYDE BOATWRIGHT  
STATE PRESIDENT

Maryland State Lodge  
**FRATERNAL ORDER OF POLICE**

8302 COVE ROAD, BALTIMORE, MD 21222



KENNY SCHUBERT  
SECRETARY

EARL KRATSCH  
TREASURER

February 8, 2021

**SB 573 - Income Tax Subtraction Modification – Correctional Officers, Law Enforcement Officers, and Fire, Rescue, and Emergency Services Personnel (Hometown Heroes Act)**

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

The Maryland State Fraternal Order of Police **SUPPORTS** Senate Bill 573 - **Income Tax Subtraction Modification – Correctional Officers, Law Enforcement Officers, and Fire, Rescue, and Emergency Services Personnel (Hometown Heroes Act)**

This Bill will go a long way to showing the Members of Public Safety that the State of Maryland values their service, and what they still have to offer to the State, even in retirement. Enactment of this bill will go a long way towards keeping our members in Maryland once they retire by providing an increase to the allowed amount that can be subtracted from the federal adjusted gross income for a retired Correctional Officer, Law Enforcement Officer, and Fire, Rescue, and Emergency Services Personnel's Retirement Income. The enactment of SB573 would reduce the age of our Members that would be able to benefit from this Act from 55 to 50 and would create a progressive increase from the current \$15,000 subtraction to a 100% subtraction by 2022. A **FAVORABLE** vote on SB573 would clearly show the support of the State of Maryland to its Public Safety retirees and further incentivize them to maintain their residence in the State of Maryland. Currently, due to retirement tax incentives of some of our surrounding states, our Members frequently change residency to locations outside of Maryland after retirement in order to take advantage of the lower taxes applied to their retirement income. This Bill will go a long way towards continuing to encourage our Police Officers and other Public Safety brothers and sisters who have worked their entire career in Maryland to continue to reside here after their retirement.

On behalf of the more than 20,000 Courageous Men and Women of the Maryland Fraternal Order of Police we thank you for your support and ask for your **FAVORABLE** vote on **Senate Bill 573 - Income Tax Subtraction Modification – Correctional Officers, Law Enforcement Officers, and Fire, Rescue, and Emergency Services Personnel (Hometown Heroes Act)**.

Angelo L. Consoli Jr.,  
2<sup>nd</sup> vice President, FOP, Maryland State Lodge  
President, FOP Lodge 89 \, Prince George's County

# **DPSCS\_SUPP\_SB573 (1).pdf**

Uploaded by: Kahl, Catherine

Position: FAV



## Department of Public Safety and Correctional Services

### Office of the Secretary Office of Government and Legislative Affairs

45 Calvert Street, Suite B7A-C, Annapolis MD 21401  
410-260-6070 • Fax: 410-974-2586 • [www.dpscs.state.md.us](http://www.dpscs.state.md.us)

STATE OF MARYLAND

LARRY HOGAN  
GOVERNOR

BOYD K. RUTHERFORD  
LT. GOVERNOR

ROBERT L. GREEN  
SECRETARY

RACHEL SESSA  
CHIEF OF STAFF

CHRISTOPHER McCULLY  
DEPUTY SECRETARY  
ADMINISTRATION

WAYNE HILL  
ACTING  
DEPUTY SECRETARY  
OPERATIONS

CAROLYN J. SCRUGGS  
ASSISTANT SECRETARY

GARY W. McLHINNEY  
ASSISTANT SECRETARY

CATHERINE KAHL  
ACTING DIRECTOR

**BILL: SENATE BILL 573**

**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 Pretrial Complex, 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 2022.
- 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 Senate Bill 573.

# **AFSCME\_FAV\_SB573.pdf**

Uploaded by: Kilpatrick, Lance

Position: FAV



190 West Ostend St., #201  
Baltimore, MD 21230  
Phone: 410.547.1515  
Fax: 410.837.5436

Patrick Moran - President

---

## **Testimony**

### **SB 573 – Income Tax Subtraction Modification – Correctional Officers, Law Enforcement Officers, and Fire, Rescue, and Emergency Services Personnel (Hometown Heroes Act)**

#### **Budget & Taxation**

**February 10, 2021**

#### **Support**

AFSCME supports SB 573. We represent Correctional Officers and Juvenile Services employees who would be impacted by this legislation.

This legislation would allow a qualified individual to become eligible for the income tax subtraction to retirees between the ages of 50 and 54. This is important because the Correctional Officer Retirement System allows retirement after 20 years. While few take advantage of this shorter retirement eligibility time, having it available would at least bring the income tax subtraction in line with the potential retirement by age 50.

Correctional Officers and Juvenile Service employees in comparable positions put their lives on the line every day. They endure short-staffing, rough treatment by inmates, and incredibly long hours caused by mandatory overtime. Studies have shown that their life span is shorter than average as a result of the stresses of their job.

For these reasons we urge you to support SB 573.

Every AFSCME Maryland State and University contract guarantees a right to union representation.  
An employee has the right to a union representative if requested by the employee.  
800.492.1996

Find us: [afscmemd.org](http://afscmemd.org)  
Like us: [facebook.com/AFSCMEMD](https://facebook.com/AFSCMEMD)  
Follow/Tweet us: [@afscmemaryland](https://twitter.com/afscmemaryland)

# **MCPA-MSA\_SB573 Hometown Heroes\_Support.pdf**

Uploaded by: Mansfield, Andrea

Position: FAV



# Maryland Chiefs of Police Association

## Maryland Sheriffs' Association



### MEMORANDUM

TO: The Honorable Guy Guzzone, Chairman and  
Members of the Budget and Taxation Committee

FROM: Chief David Morris, Co-Chair, MCPA, Joint Legislative Committee  
Sheriff Darren Popkin, Co-Chair, MSA, Joint Legislative Committee  
Andrea Mansfield, Representative, MCPA-MSA Joint Legislative Committee

DATE: February 10, 2021

RE: **SB 573 Income Tax Subtraction Modification – Correctional Officers, Law Enforcement Officers, and Fire, Rescue, and Emergency Services Personnel (Hometown Heroes Act)**

POSITION: SUPPORT

The Maryland Chiefs of Police Association (MCPA) and the Maryland Sheriffs' Association (MSA) SUPPORT SB 573. This bill exempts law enforcement, fire, rescue, corrections, and emergency response personnel from state tax on all retirement income specific to their service in those professions and lowers the age of eligibility from 55 to 50.

Regardless of the agency or uniform worn, the men and women of law enforcement and public safety have stepped forward on behalf of the citizens of their communities and of our State. Each one has taken an oath, a promise, to put the well-being of others first. As we have seen all too often, these professionals put their lives and safety on the line each shift they work, many being asked to make the ultimate sacrifice. This legislation recognizes and honors the sacrifice of public safety officers. MCPA and MSA believe this is warranted and appropriate considering the dangerous work these individuals perform throughout their careers and their dedication to service to and protection of the public.

For this reason, MCPA and MSA SUPPORT SB 573 and urge a FAVORABLE Committee report.

# **Written SB 573 Hometown Heroes.pdf**

Uploaded by: Riley, Denise

Position: FAV

Marietta English  
PRESIDENT

Kenya Campbell  
SECRETARY-TREASURER

**Written Testimony Submitted for the Record to the  
Maryland Senate Budget and Taxation Committee  
SB 573 - Correctional Officers, Law Enforcement Officers, and Fire, Rescue, and  
Emergency Services Personnel (Hometown Heroes Act)  
February 10, 2021**

**SUPPORT**

Chair Guzzone and members of the committee – on behalf of the 20,000 members of the American Federation of Teachers – Maryland (AFT-Maryland), we ask for a favorable report on SB 735 - Income Tax Subtraction Modification - Hometown Heroes. This is an important bill for workers because it will help ensure a secure and dignified retirement, to recruit and retain correctional officers, and put money back into the state and local communities.

Correctional officers, police and fire fighters, cannot be expected to stay on the job into their 60s. The physical, mental and emotional toils of the job often require them to retire earlier than most other professions. This can leave a tremendous financial burden on our Hometown Heroes and their families and can lead to a less dignified retirement.

In addition, it is getting more difficult to recruit and retain good officers. Competitive salaries and benefits are needed to keep good people on the job in our state. The long term cost of this bill could be offset by the immediate funds needed to recruit and train new personnel.

Finally, keeping retirees in the state after retirement is important. Their contributions to communities are needed. The money the retirees save on taxes would be pumped back into the local economies. According to the National Institute of Retirement Security, for every \$1 a retiree spends it creates \$1.98 in economic activity<sup>1</sup>.

Thank you for your time. We urge a favorable report on SB 573.

Mariette English  
President

---

<sup>1</sup> National Institute on Retirement Security: Pensionomics 2014  
([http://www.nirsonline.org/storage/nirs/documents/Pensionomics%202014/pensionomics2014\\_final.pdf](http://www.nirsonline.org/storage/nirs/documents/Pensionomics%202014/pensionomics2014_final.pdf))

# **SB573 Hometown Heroes Act 2021.pdf**

Uploaded by: Ripley, John

Position: FAV



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

John Ripley  
BCFPE President  
305 W. Chesapeake Ave., Suite L-30  
Towson, Maryland 21204-4841  
Ph: 410-296-1875  
Fax: 410-296-1879

February 10, 2021

**RE: FAVORABLE- SB573: Income Tax Subtraction Modification - Correctional Officers, Law Enforcement Officers, and Fire, Rescue, and Emergency Services Personnel (Hometown Heroes Act)**

Chairman Guzzone and Honorable Members of the Budget and Taxation Committee,

My name is John Ripley and I am the President of The Baltimore County Federation of Public Employees who represent approximately 500 active and retired Correctional Officers in Baltimore County. Over the years we have witnessed these hard-working men and women perform countless acts of sacrifice and bravery. As Correctional Officers these men and women perform the difficult tasks that a police officer, paramedic, firefighter, social worker and a psychologist does daily. Keeping these public safety minded citizens in our communities is beneficial to all people who live in those communities. This decrease in the age a resident to become eligible from 55 to 50 years old is much needed for our retired Correctional Officers. This age change is crucial in insuring that retired residents from Maryland stay in Maryland instead of changing residence to a more tax friendly state.

Because of this we urge you to support SB573. This is a much-needed addition to the subtraction modification and is much needed for our retiring Correctional Officers.

Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "John E. Ripley", with a long horizontal flourish extending to the right.

President John Ripley

Baltimore County Federation of Public Employees Local #4883

# **SB0573-BT\_MACo\_OPP.pdf**

Uploaded by: Kinnally, Kevin

Position: UNF



**MARYLAND**  
*Association of*  
**COUNTIES**

## **Senate Bill 573**

***Income Tax Subtraction Modification – Correctional Officers, Law Enforcement Officers, and Fire, Rescue, and Emergency Services Personnel (Hometown Heroes Act)***

MACo Position: **OPPOSE**

To: Budget and Taxation Committee

Date: February 10, 2021

From: Kevin Kinnally

### **Tax Incentives and Local Government Autonomy**

The swift and unprecedented shock of the COVID-19 public health crisis has wreaked havoc on the economy. As the focus shifts to restoring our state and local economies in a manner that is safe, equitable, and prosperous for all, counties are eager and committed partners in promoting economic growth and creating opportunity – we prefer local autonomy in determining the best way locally.

The Maryland Association of Counties (MACo) opposes state-mandated reductions in local revenue sources, but welcomes tools to grant counties options and flexibility to pursue their own parallel tax incentives, or to develop others to suit their local needs.

The General Assembly routinely considers proposals to change tax structures, often seeking to stimulate economic growth, encourage beneficial activities, or attract and retain residents. These proposals often are focused exclusively on the state's tax structure, but sometimes extend to local revenues as well.

In general, MACo stands for local self-determination. Counties, led by their elected leaders who are directly accountable within the community, are in the best position to make decisions on local affairs – ranging from land use to budget priorities. MACo steadfastly guards this local autonomy, and frequently advocates against statewide solutions that mandate county compliance or otherwise override local decision-making.

Property taxes show the best collaborative way to enact targeted tax relief. The State and its local governments already work together here – where the State routinely grants a state-level tax credit, but then enables county governments to enact their own as a local option.

State proposals that involve local revenue sources can be enacted as “local option” offerings, to allow counties maximum flexibility to achieve local goals.

MACo urges the Committee to primarily consider state income tax credits as the best means to incorporate local tax relief as part of a broader policy. MACo and county governments hope the Committee finds these comments helpful. Counties stand ready to work with state policymakers to develop flexible and optional tools to create broad or targeted tax incentives, but resist state-mandated changes that preclude local input.