

JacksonSB872Testimony.pdf

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Position: FAV

MICHAEL A. JACKSON
Legislative District 27
Calvert, Charles and
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Judicial Proceedings Committee



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THE SENATE OF MARYLAND
ANNAPOLIS, MARYLAND 21401

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.

LehanSB872Testimony.pdf

Uploaded by: Lehan, Ed

Position: FAV

SB 872

Income Tax - Subtraction Modification - Volunteer Fire, Rescue, and Emergency Medical Services

Support

Good Afternoon Committee Chairmen and Senators,

I would like to acknowledge State Senator Michael Jackson, District 27 for introducing SB0872 “Income Tax – Subtraction Modification for the Volunteer Fire, Rescue and Emergency Medical Services.

The State of Maryland has always been a strong supporter of the Volunteer Fire Service and without your support neighborhoods would not get the fire protection needed to save lives and property.

Volunteers dedicate Countless hours and many days a week to respond to emergency, and provide fund raising efforts to purchase apparatus, equipment, and other fire protection needs. Many leave their families to provide adequate staffing at the fire station for many hours every day, while others respond to staff apparatus for emergencies.

COVID-19 was declared a pandemic March 2020, and this has placed a burden on staffing, apparatus for emergency calls and jeopardizing public safety persons and their families every day during this pandemic. This is very stressful when you spend numerous hours responding to assist

COVID-19 patients daily, and, crossing unknown paths of possible COVID-19 infected persons.

This pandemic will be here for quite some time and according to our health experts.

Your outstanding support for SB-0872 will show your support of your state fire and medical first responders, who provide emergency care and fire protections 365 days a year.

In ending, we thank you for supporting us during this pandemic.

[bio, my name is Edwin M. Lehan I have been a resident of the State of Maryland for 60 years and have been a Volunteer First Responder in Prince Georges County, MD since 1975, just completed my forty-fifth year (45) of dedicated service. I served at Bowie, Bladensburg and the past forty (40) years at Kentland Volunteer Fire Department #33. District of Columbia Fire and EMS Department since 1983 until present (38 years). Held ranks from Sergeant, Lieutenant, Captain and Fire Chief at Kentland VFD, and have received numerous lifesaving awards and commodiations by Prince Georges County and the District of Columbia Fire Service.]

Sincerely,

Edwin Michael Lehan

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Dunkirk, Maryland 20754

SB872 - Income Tax - Subtraction Modification - RM

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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"