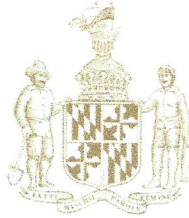


MIKE MCKAY  
Legislative District 1C  
Allegany and Washington Counties

Appropriations Committee



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HB-888 – Income Tax – Subtraction Modification for Volunteer  
Fire, Rescue, or Emergency Medical Services Members – Active Status Points

February 18, 2020

Thank you Madam Chair, Mr. Vice Chair and members of the Committee.

HB 888 alters under certain circumstances, certain service requirements for a subtraction modification under the Maryland income tax for certain volunteer fire, rescue, or emergency medical services members; and applying the Act to taxable years beginning after December 31, 2020.

This bill in short helps those in the Fire / EMS community who, at no fault of their own, have been unable to respond to calls or work fundraisers due to COVID1. These individuals, mostly elderly administration volunteers, who are on a fix income have been prevented to obtain their points to qualify for the income subtraction on their taxes. Two amendments have been drafted and I submit them to the committee today. One, is to make this an emergency bill to allow the 2020 and 2021 taxes to be affected and secondly, make this a regional bill (Garrett, Allegany and Washington) not statewide.

The fiscal note provided while well intended is appreciated. However, the writer missed the fact without the pandemic, the activities of the fire service would have never been canceled therefore a majority of the members would have received the income tax subtraction in 2020 and 2021. Artificially, inflating the revenue in said FY 2022 and 2023, if the second amendment is accepted. Therefore, this bill is budget neutral and just takes care of those who volunteer to go into the fire when most of us run out.

The legislation has been cross filed in the Senate and the same two amendment will be offered to the committee as well.

I urge a favorable report on HB 888.

A handwritten signature in black ink, appearing to read 'Mike McKay', written in a cursive style.

Delegate Mike McKay

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