

JACK BAILEY  
*Legislative District 29*  
Calvert and St. Mary's Counties

Judicial Proceedings Committee



THE SENATE OF MARYLAND  
ANNAPOLIS, MARYLAND 21401

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January 18, 2022

**Senate Bill 117 – Income Tax - Subtraction Modification – Police Auxiliaries and Reserve**

Dear Chairman Guzzone and Members of the Committee:

I am writing to introduce Senate Bill 117 - Income Tax - Subtraction Modification - Police Auxiliaries and Reserve. This bill would raise the current subtraction modification for police auxiliaries and reserve volunteers to \$7,000, matching the current subtraction modification for volunteer fire, rescue, and emergency medical services members.

In prior years, these two deductions have been set at identical amounts. However, they are not formally linked in statute. As a result, an increase in the subtraction modification for volunteer fire, rescue, and emergency medical services members does not automatically result in an increase for police auxiliaries and reserve volunteers.

In 2018, the General Assembly passed legislation to phase in an increase to the deduction for volunteer fire, rescue, and emergency medical services members to \$7,000 in 2022 and going forward. No corresponding legislation has been passed for police auxiliaries and reserve volunteers, so their subtraction modification is currently set at \$5,000. Senate Bill 117 resolves this disparity and treats all volunteer first responders equally by raising the deduction for police auxiliaries and reserve volunteers to \$7,000 for 2022 and future years.

I respectfully request a favorable report on Senate Bill 117. Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Bailey", written over a light blue horizontal line.

Senator Jack Bailey  
District 29  
Calvert and St. Mary's Counties