

EDITH J. PATTERSON, ED.D.  
*Legislative District 28*  
Charles County

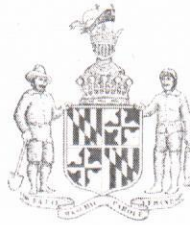
Ways and Means Committee

*Subcommittees*

Local Revenues

Chair, Racing and Gaming

Chair, Southern Maryland  
House Delegation



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THE MARYLAND HOUSE OF DELEGATES  
ANNAPOLIS, MARYLAND 21401

**TESTIMONY – HB 1472**

**INCOME TAX – SUBTRACTION MODIFICATION – VOLUNTEER FIRE, RESCUE,  
AND EMERGENCY MEDICAL SERVICES**

**March 15, 2022**

House Bill 1472 is a straightforward piece of legislation that simply increases the deduction for volunteer fire, rescue, and emergency services personnel who benefit from the Maryland Tax Incentive Program (TIP).

Currently the TIP program deduction is \$7,000 for the 2022 tax year. This legislation raises the deduction to \$10,000 beginning with the 2023 tax 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 House Bill 1472.**

Delegate Edith J. Patterson – D28