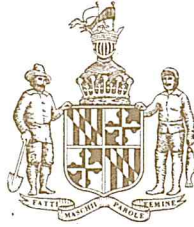


# **SB94JacksonTestimony.pdf**

Uploaded by: Michael Jackson

Position: FAV

**MICHAEL A. JACKSON**  
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Budget and Taxation Committee

*Subcommittees*

Chair, Pensions

Public Safety, Transportation, and  
Environment

**THE SENATE OF MARYLAND**  
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## ***TESTIMONY - SENATE BILL 94***

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

#### ***BUDGET AND TAXATION COMMITTEE***

***JANUARY 19, 2023***

Chairman Guzzone, Vice Chairman Rosapepe, and Fellow Committee Members:

Senate Bill 94 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 2023 tax year. This legislation raises the deduction to \$10,000 beginning with the 2024 tax year.

In recent years, 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 94.**

# **SB 94 testimony.pdf**

Uploaded by: Robert Phillips

Position: FAV

# MARYLAND STATE FIREMEN'S ASSOCIATION

REPRESENTING THE VOLUNTEER FIRE, RESCUE, AND EMS PERSONNEL OF MARYLAND.



**Robert P. Phillips**

**Chairman**

Legislative Committee

17 State Circle

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## **SB 94: Income Tax – Subtraction Modification – Volunteer Fire, Rescue, and Emergency Medical Services**

My name is Robert Phillips and I am the Legislative Committee Chairman for the Maryland State FireFighters Association (MSFA)

I wish to present testimony in favor of **Senate Bill 94: Income Tax – Subtraction Modification – Volunteer Fire, Rescue, and Emergency Medical Services**

This bill increases the amount of income subtraction available to the volunteer firefighter. The income subtraction is a valuable tool used the volunteer fire service to recruit and retain new and present firefighters. As we all know the act of volunteering is a shrinking idea in todays society. Anything that we can use to bring in and maintain present volunteers is very important. Local governments struggle with budgets and the loss of the volunteer fire service could be a crushing blow to the communities that they serve if no longer available to provide their services.

I thank the committee for their time and attention to this important bill and ask that you vote favorable on Senate Bill 94.

I will now be glad to answer any questions, or my contact information is listed above and welcome any further inquiries you might have.

**SB0094-BT\_MACo\_LOI.pdf**

Uploaded by: Kevin Kinnally

Position: INFO



## Senate Bill 94

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

MACo Position:

To: Budget and Taxation Committee

### LETTER OF INFORMATION

Date: January 19, 2023

From: Kevin Kinnally

The Maryland Association of Counties (MACo) takes **NO POSITION** on SB 94 but raises the following issues for the Committee's consideration on the tax policy matters raised by this bill.

Maryland communities value and rely upon career and volunteer fire and rescue services as primary actors in emergency response. However, social and demographic shifts present career and volunteer fire companies with great difficulty in recruiting and retaining firefighters.

*MACo advocates for a broad stakeholder-driven effort to study and recommend best practices to recruit and retain firefighters and evaluate options to modernize support for their front-line services – including state and local tax incentives.*

Maryland and its local governments currently offer a variety of support incentives, staff benefits, and other compensation targeted to volunteer and career company members. Still, combined fiscal and staffing pressures have many volunteer organizations on the brink of failure and put response times at risk in the career segment.

A 2023 MACo Legislative Initiative calls for experienced firefighters, county fiscal and personnel leaders, and community stakeholders to collaborate and recommend best practices to bolster recruitment tactics, retention benefits, and long-range planning to support and strengthen firefighting capabilities.

The recruitment and retention of career and volunteer firefighters pose an urgent and high-priority concern for Maryland's county governments. Accordingly, MACo urges a collaborative, comprehensive approach to ensure long-term stability and resilience for Maryland's volunteer and career fire companies.