

# **SB364 - PFFMD Written Testimony - J. Buddle (Favor**

Uploaded by: Jeffrey Buddle

Position: FAV

# PROFESSIONAL FIRE FIGHTERS OF MARYLAND



CHARTER 1969

DATE: February 15, 2023

TO: Senator Guy Guzzone, Chair  
Senate Budget & Taxation Committee

FROM: Jeffrey Buddle, President  
Professional Fire Fighters of Maryland

RE: SB364 – Property Tax Credit – Dwellings of Public Safety Officers

The Professional Fire Fighters of Maryland represents more than 10,000 active and retired professional fire fighters and emergency medical services personnel who proudly serve the citizens of the State of Maryland.

This legislation would amend the definition to allow retired public safety personnel who are retired from the jurisdiction they live in to be eligible for the property tax credit up to \$2500. This would enable members who retire and remain in the communities they served the benefit of continuing to receive the same credit as when they were an active employee.

It is important to note that this is enabling legislation and each jurisdiction would still be free to make an independent determination of adding retired public safety personnel to any locally adopted legislation.

On behalf of the members of Professional Fire Fighters of Maryland, we respectfully request a favorable report on Senate Bill 364.

Sincerely,

Jeffrey Buddle, President  
Professional Fire Fighters of Maryland

*The membership of the Professional Fire Fighters of Maryland includes 25 local IAFF affiliates from the following jurisdictions:*

***Federal:*** *Aberdeen Proving Grounds, Fort George G. Meade, National Capital Federal Fire Fighters, National Institutes of Health*

***State:*** *Baltimore / Washington International Airport*

***Local:*** *Annapolis, Anne Arundel County, Baltimore City (2 affiliates), Baltimore County, Carroll County, Cecil County, Charles County, Cumberland, Frederick County, Garrett County, Hagerstown, Howard County, Montgomery County, Ocean City, Prince Georges County, Queen Annes County, Salisbury, Talbot County, Worchester County*

**FOP35 Testimony SB364 FAV.pdf**

Uploaded by: Roger Manno

Position: FAV



Fraternal Order of Police  
Montgomery County Lodge 35

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February 15, 2023

TESTIMONY

LEE HOLLAND, PRESIDENT, MONTGOMERY COUNTY FRATERNAL ORDER OF  
POLICE LODGE 35

SB364 - PROPERTY TAX CREDIT – DWELLINGS OF PUBLIC SAFETY OFFICERS –  
RETIRED PERSONNEL

FAVORABLE

Dear Chair Guzzone and honorable members of the Senate Budget & Taxation  
Committee:

On behalf of Montgomery County Fraternal Order of Police Lodge 35 and our more than 1400 active and retired Montgomery County Law Enforcement Officers, I write in strong support of SB364, addressing necessary parity in eligibility criteria for Public Safety Officers utilizing the existing property tax credit for law enforcement.

Specifically, SB364 adds retirees to the existing class of Public Safety Officers who qualify for the dwelling tax credit, administered by Maryland counties and municipal corporations. As President Biden just recognized in signing the Wally Bunker Healthcare Enhancement for Local Public Safety (HELPS) Retirees Improvement Act of 2023, in order to assist retiree Public Safety Officers with their health care costs, SB364 recognizes the similarly extraordinary burden that homeownership presents to many retiree Public Safety Officers. In fact, this tax credit is significantly more meaningful to retirees on fixed incomes than it is for officers engaged in full time employment.

For these reasons, we thank Senators Elfreth, Beidle and Gile for sponsoring SB364, and we ask for a favorable committee report.

Respectfully,

Lee G. Holland  
President  
Montgomery County Fraternal Order of Police Lodge 35

**Elfreth\_FAV\_SB364.pdf**

Uploaded by: Sarah Elfreth

Position: FAV

SENATOR SARAH ELFRETH  
*Legislative District 30*  
Anne Arundel County



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Chair, Public Safety,  
Transportation, and Environment

Joint Committee on the Chesapeake and  
Atlantic Coastal Bays Critical Area

Chair, Joint Subcommittee on  
Program Open Space/Agricultural  
Land Preservation

THE SENATE OF MARYLAND  
ANNAPOLIS, MARYLAND 21401

February 15, 2023

**Testimony in Favor of SB0364**  
**Property Tax Credit – Dwellings of Public Safety Officers – Retired Personnel**

Chairman Guzzone, Vice-Chair Rosapepe, & members of the Budget and Taxation Committee,

I respectfully request a favorable report of Senate Bill 364, which would change the definition of a public safety officer as it relates to the enabling property tax credit offered by the State to include retired public safety professionals – not just those working full time.

Maryland's public safety service members remain a vital part of all Maryland communities, and while this Committee has taken action to support our retirees and public safety officers in a variety of ways, this legislation puts another option on the table for counties to support retired public safety officers if they so choose.

Once again, I respectfully request a favorable report of Senate Bill 364 to financially support Maryland public safety officers through retirement.

Sincerely,

A handwritten signature in black ink that reads "Sarah Elfreth".

Sarah Elfreth

**SB0364-BT\_MACo\_LOI.pdf**

Uploaded by: Kevin Kinnally

Position: INFO





## **Senate Bill 364**

### *Property Tax Credit – Dwellings of Public Safety Officers – Retired Personnel*

MACo Position:

**LETTER OF INFORMATION**

To: Budget and Taxation Committee

Date: February 15, 2023

From: Kevin Kinnally

The Maryland Association of Counties (MACo) takes no position on SB 364, but raises the following issues for the Committee's consideration on the tax policy matters raised by this bill.

MACo contends that any state legislation to expand eligibility for existing local-option tax credits, like this bill, should be subject to the discretion of the local governing body. As introduced, SB 364 expands the definition of employees eligible for an existing credit program that many local jurisdictions have already adopted. Without clarifying language that this expansion is itself subject to a local option, expanding the breadth of an existing credit may result in a more considerable fiscal loss than counties anticipated when originally enacting the credit.

In general, MACo stands for local self-determination. Counties, led by their elected leaders who are directly accountable within the community, are in the best position to make decisions on local affairs – ranging from land use to budget priorities.

Local-option property tax credits allow each county that chooses to enact a credit to tailor it to their specific community needs. Additionally, they give each jurisdiction broad discretion to determine how much revenue it is willing to forego to provide the desirable benefits enabled by an optional credit.

Counties welcome the opportunity to work with state policymakers to develop flexible and optional tools to implement comprehensive or targeted tax incentives, and urge the Committee to grant counties proper flexibility to determine whether expanding an existing local-option property tax credit is in their best interest.