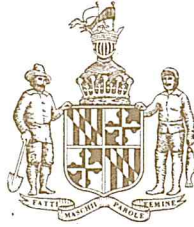


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Chair, Pensions
Public Safety, Transportation, and
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TESTIMONY - SENATE BILL 94
INCOME TAX – SUBTRACTION MODIFICATION – VOLUNTEER
FIRE, RESCUE, AND EMERGENCY MEDICAL SERVICES
BUDGET AND TAXATION COMMITTEE
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.