



## 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.