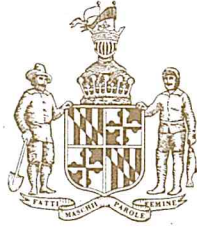


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**THE SENATE OF MARYLAND**  
ANNAPOLIS, MARYLAND 21401

***TESTIMONY - SENATE BILL 94***

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

***WAYS & MEANS COMMITTEE***

***MARCH 23, 2023***

Chair Atterbeary, Vice Chair Wilkins, and Ways & Means Committee Members:

As amended, Senate Bill 94 is a very simple piece of legislation that increases the income subtraction modification for qualifying volunteer fire, rescue, and emergency services personnel. This amended version of your bill adds public safety volunteers (police auxiliary officers) to the subtraction modification.

Currently the subtraction modification 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.**