

**PGCVFRA Letter to Support SB94.pdf**

Uploaded by: Jeramie Jordan

Position: FAV



# *Prince George's County Volunteer Fire & Rescue*

OFFICE OF THE PRESIDENT

CRANFORD-GRAVES FIRE SERVICE BUILDING  
6820 WEBSTER STREET LANDOVER HILLS, MD 20784

March 21, 2023

On behalf of the 36 volunteer corporations and over 1,500 volunteer members within Prince George's County, I urge your favorable report of Senate Bill 94 which will continue to show your support of the volunteer fire service across the great state of Maryland. Senate Bill 94 sends a clear message that volunteers who provide a valuable and necessary service to our local communities should be recognized and the increase of the income tax exemption will go a long way to support the members of our organizations. Throughout the COVID-19 Pandemic volunteers continued to serve and provide a necessary resource all over the Great state of Maryland. Thank you for your time, and I look forward to continuing to work with you for many years to come.

Sincerely,

Jeramie Jordan  
President, Prince George's County  
Volunteer Fire & Rescue Association

# **SB94 - RMC Support Testimony - Income Tax - Subtra**

Uploaded by: Megan D'Arcy

Position: FAV



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*Susan O'Neill, Chair*

*Charlotte Davis, Executive Director*

Testimony in Support of  
Senate Bill 94 – Income Tax -Subtraction Modification – Public Safety Volunteers  
Ways and Means Committee  
March 23, 2023

The Rural Maryland Council supports Senate Bill 94 as amended by the Budget and Taxation Committee – Income Tax – Subtraction Modification – Public Safety Volunteers. This bill increases the amount of subtraction modification under the Maryland income tax from \$7,000 to \$10,000 for an individual who is a qualifying public safety volunteer beginning in a certain taxable year; and generally relating to a subtraction modification under the Maryland income tax for qualifying public safety volunteers.

The modification to subtract \$10,000 from a Public Safety Volunteer's federal adjusted gross income to determine their Maryland adjusted gross income would be financially beneficial to those who voluntarily serve Maryland, while encouraging more individuals to serve in a public safety organization. According to the National Fire Protection Association's U.S Fire Department Profile 2020, there were an estimated 1,041,200 career and volunteer firefighters in the United States in 2020. There were 364,300 career firefighters in 2020, representing an increase of 2 percent from the previous year. In addition, there were 676,900 volunteer firefighters, representing a 6 percent decrease from the previous year, and the lowest number of volunteer firefighters reported over the years. The Report also states that most volunteer firefighters (95%) serve in departments that protect fewer than 25,000 people. Approximately half (48%) of the volunteer firefighters are with small, rural departments that protect fewer than 2,500 people. Maryland's rural areas rely heavily on volunteer firefighters and a decrease in volunteers puts rural communities at a higher risk during emergencies. In addition, the Council recommends looking at disparities of salaries between paid firefighters of urban areas and volunteer benefits in rural areas.

The Rural Maryland Council respectfully requests your favorable support of Senate Bill 94 - Income Tax - Subtraction Modification – Public Safety Volunteers.



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*Susan O'Neill, Chair*

*Charlotte Davis, Executive Director*

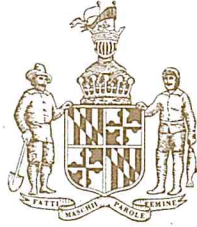
“A Collective Voice for Rural Maryland”

# **JacksonSB94HouseTestimony.pdf**

Uploaded by: Michael Jackson

Position: FAV

**MICHAEL A. JACKSON**  
*Legislative District 27*  
Calvert, Charles and  
Prince George's Counties



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Budget and Taxation Committee  
*Subcommittees*  
Chair, Pensions  
Public Safety, Transportation, and  
Environment

*District Office*  
250 Merrimac Court  
Prince Frederick, Maryland 20678

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.**

# **SB 94 testimony.pdf**

Uploaded by: Robert Phillips

Position: FAV



# MARYLAND STATE FIREFIGHTERS ASSOCIATION

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



**Robert P. Phillips**

**Chairman**

**Legislative Committee**

**17 State Circle**

**Annapolis, MD 21401**

**email: rfcchief48@gmail.com**

**cell: 443-205-5030**

**Office: 410-974-2222**

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

My name is Robert Phillips and I am the Legislative Committee Chair for the Maryland State FireFighter's 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, Rescue and Emergency Medical Services responder. The income subtraction is a valuable tool used by 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 be glad to answer any questions, as my contact information is listed above and welcome any further inquiries you might have.

**01.31.23 LOS SB 0094 Joint.pdf**

Uploaded by: Terry Hale

Position: FAV

*Danielle Hornberger*  
County Executive

Steven Overbay  
Acting Director of Administration

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Jackie Gregory  
Council President

Robert Meffley  
Vice President

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**CECIL COUNTY GOVERNMENT**  
Cecil County Administration Building  
200 Chesapeake Boulevard, Elkton, MD 21921

January 30, 2023

The Honorable Guy Guzzone  
Senate Budget and Taxation Committee  
3 West  
Miller Senate Office Building  
Annapolis, MD 21401

RE: SB 0094 Income Tax- Subtraction Modification – Volunteer Fire, Rescue and Emergency Medical Services  
Letter of Support with amendment

Dear Chairman Guzzone and Members of the Senate Budget and Taxation Committee:

The County Council and the County Executive of Cecil County unanimously supports SB 0094 Income Tax- Subtraction Modification – Volunteer Fire, Rescue and Emergency Medical Services, but would kindly request an amendment to the proposed legislation that makes this a credit instead of a deduction. The hearing on this legislation was held on January 19, 2023.

It is our understanding that this legislation will increase from \$7,000 to \$10,000 the amount of a subtraction modification under the Maryland income tax for certain qualifying volunteer fire, rescue and emergency services members for the taxable years beginning after December 31, 2023.

Cecil County strongly supports our nine volunteer fire departments and our rescue and emergency medical services personnel and any additional State relief to attract and maintain membership is greatly appreciated. By amending this bill to change the subtraction to a credit also assist Counties in minimizing the potential loss of local income tax revenue while still providing financial relief to our dedicated fire, rescue, and emergency medical personnel.

The County Executive and County Council of Cecil County respectfully requests that the Budget and Taxation Committee consider an amendment as part of a favorable report on SB 0094.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Hornberger".

Danielle Hornberger  
County Executive

A handwritten signature in blue ink, appearing to read "Jackie Gregory".

Jackie Gregory  
President of County Council

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

Uploaded by: Kevin Kinnally

Position: INFO



## Senate Bill 94

### *Income Tax - Subtraction Modification - Public Safety Volunteers*

MACo Position:

To: Ways and Means Committee

### **LETTER OF INFORMATION**

Date: March 23, 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.