



## Commissioned Officers Association of the United States Public Health Service

Protecting the interests of the USPHS Commissioned Corps since 1951

February 2, 2023

Chairwoman Vanessa Atterbeary  
Chair, House Ways and Means Committee  
Room 131, House Office Building  
11 Bladen Street  
Annapolis, MD 21401

SUBJECT: **Request for Favorable Report with Amendment** – HB0015 Income Tax Subtraction Modification - Military and Public Safety Retirement Income

Dear Chair Atterbeary and Members of the House Ways and Means Committee:

As the Maryland Military Coalition's Director, representing the 1,200 U.S. Public Health Officers who live in Maryland, I am requesting your **favorable report, with amendment**, on HB 015. For the record, my name is CAPTAIN Lynn Nash. I am a retired nurse, who completed over 30 years of active-duty service in both the Army and the U.S. Public Health Service. I am well acquainted with the issue, and as an expert, I would like to provide background on this bill.

- HB 15 raises the current subtraction for retirees who are **over the age of 55 from \$15K to \$20K**. In addition, it provides for an income tax subtraction for public safety officials.
- During the recent pandemic, Maryland has **been hemorrhaging healthcare providers**.
- As you know, Maryland is in the middle of a **critical healthcare shortage**. The shortages are **greatest in nursing and behavioral health**.
- As I write this, we continue to be in the throes of Covid. Of the 19 Counties and the City of Baltimore, today, **10 of 19 counties have [hospital bed occupancy rates](#) that are above 90%**; two counties have fewer than 50 beds total; and four have fewer than 100 beds.
- Healthcare professionals **are either aging out or leaving the professional all together**.
- The reality is that **younger retirees**, especially healthcare professionals, like U.S. Public Health Service Officers, **are leaving the State**. Last year, **20 of my nursing colleagues from Maryland retired, leaving Maryland** for greener pastures—**one of 38 states that don't tax retirement AT ALL**, have a **LOWER cost of living or pay** healthcare professionals **MORE** than they can get here.
- Not a **SINGLE one** of my retiring colleagues **STAYED in Maryland**.
- Those officers who retire and leave service are **generally between the ages 40 and 55**. They have the potential to work for **another 25 years in a second career** that would be **FULLY taxable**.

While HB 15 is an **improvement** over the current subtraction, it is **LESS** than the “**Keep Our Heroes Home Act**”, announced by Governor Moore on January 26th, which **increases the subtraction to**

**\$25K for TY23, and \$40K for TX24 and beyond, and ALSO LESS than the FULL 100% exemption** which is our Coalition's **PRIMARY** goal.


The fiscal note for HB 15 **does not reflect the savings** that would come from those **fully taxable 2nd careers**. Our Coalition has analyzed the costs based the age, rank and years of service, and estimates that instead of focusing on the costs, **the benefits** of the amendment to fully exempt military retirement **would actually be a wash**—the **number of providers** would **INCREASE**, and with them, so would the **healthcare workforce would GROW, BENEFITING** the economy, not only from increased tax revenue, but also from the disposable income from those retirees. **That would be a win-win** for the State and our residents.

The Maryland Military Coalition, is a **voluntary**, non-partisan **organization representing 19 veteran service organizations**, who, in turn, serve over 150,000 Maryland uniformed services men, women and their families. The Coalition **strongly supports** Senate Bill 0078 and asks for your **favorable report, with amendments**.

I ask that your Committee **reconsider and amend Del. Roger's bill** to raise the threshold to the **FULL EXEMPTION**. This **should be accomplished preferably this year**, before the healthcare system is irrevocably damaged further, or, **over a period of no more than three years**. The amendment **would improve current staffing**, helping to ensure that Marylanders receive the competent **healthcare that they so DESERVE**.

Thank you to Delegate Rogers for sponsoring this important legislation. It drives whether **veterans stay or leave** the state. We appreciate his leadership in this critical area and look forward to continuing to work with he and Senator Jackson on this issue.

Respectfully,

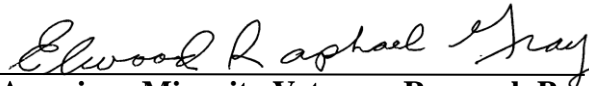
A handwritten signature in blue ink that reads "Lynn A. Nash". The signature is fluid and cursive.

Lynn A. Nash, PhD, RN, PHCNS-BC, FAAN  
CAPTAIN (Retired), United States Public Health Service  
Commissioned Officers Director  
Maryland Military Coalition [Lynn.Slepski@outlook.com](mailto:Lynn.Slepski@outlook.com)


## Member Organizations, Maryland Military Coalition

  
Air Force Sergeants Association

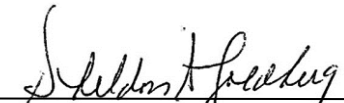
  
American Military Society

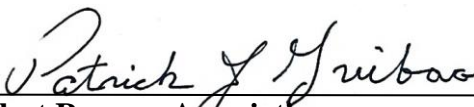
  
American Minority Veterans Research Project


  
Association of the United States Navy


  
Commissioned Officers Association of the  
US Public Health Service

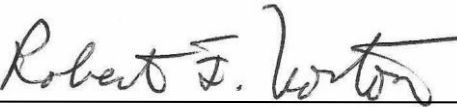
  
Disabled American Veterans

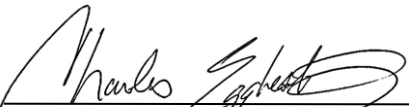
  
Distinguished Flying Cross Association


  
Fleet Reserve Association

  
Jewish War Veterans of the USA

  
Maryland Air National Guard Retirees'  
Association

  
Military Officers Association of America


  
Military Order of the Purple Heart


  
Montford Point Marines of America

  
National Association for Black Veterans

  
Naval Enlisted Reserve Association

  
NOAA Association of Commissioned Officers

  
Reserve Organization of America

  
Society of Military Widows

  
Veterans of Foreign Wars