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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