



Maryland Chiefs of Police Association Maryland Sheriffs' Association



MEMORANDUM

TO: The Honorable Guy Guzzone, Chair and
Members of the Senate Budget and Taxation Committee

FROM: Darren Popkin, Executive Director, MCPA-MSA Joint Legislative Committee
Andrea Mansfield, Representative, MCPA-MSA Joint Legislative Committee
Natasha Mehu, Representative, MCPA-MSA Joint Legislative Committee

DATE: January 18, 2024

RE: **SB 25 – Property Tax Credit – Disabled or Fallen Law Enforcement Officer
or Rescue Worker Alterations**

POSITION: SUPPORT

The Maryland Chiefs of Police Association (MCPA) and the Maryland Sheriffs' Association (MSA) SUPPORT SB 25. This bill expands an existing local option property tax credit for disabled or fallen law enforcement officers or rescue workers.

Despite recent efforts at the State and local level, law enforcement agencies across the State are having difficulty retaining and recruiting officers. Initiatives such as expanding property tax credits for those who work as law enforcement officers may assist with recruitment efforts and incentivize individuals to enter the profession. As a local option property tax credit, each jurisdiction would be able to consider this expansion to determine whether it may help in these areas.

This legislation recognizes and honors the sacrifice of law enforcement officers who put their lives and safety on the line each shift they work. For these reasons, MCPA and MSA SUPPORT SB 25 and urge a FAVORABLE Committee report.