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Budget and Taxation Committee

Subcommittees

Chair, Pensions

Public Safety, Transportation, and
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TESTIMONY - SENATE BILL 323

***INCOME TAX – SUBTRACTION MODIFICATION –
PUBLIC SAFETY VOLUNTEERS***

BUDGET AND TAXATION COMMITTEE

JANUARY 24, 2024

Chair Guzzone, Vice Chair Rosapepe, and Fellow Committee Members:

Senate Bill 323 is a very simple piece of legislation that increases the income subtraction modification for qualifying volunteer fire, rescue, emergency services personnel, and public safety volunteers (police auxiliary officers).

Currently the subtraction modification is \$7,000 for the 2024 tax year. This legislation raises the deduction to \$10,000 beginning with the 2025 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 323.