

# **SB 108 FINAL WR Testimony.pdf**

Uploaded by: Giavante Hawkins

Position: FAV



MARYLAND SOCIETY OF ACCOUNTING AND TAX PROFESSIONALS

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**To: Budget and Taxation Committee**

**From: The Maryland Society of Accounting and Tax Professionals**

**Re: SB 108**

**Contact Person: Giavante' Hawkins**

**Position: IN FAVOR**

**Income Tax- Subtraction Modification- Police Auxiliary and Reserve Volunteers**

On behalf of the Maryland Society of Accounting and Tax Professionals (MSATP), representing over 2,000 tax professionals serving hundreds of thousands of Maryland taxpayers, I enthusiastically support Senate Bill 108. This legislation would strengthen an important tax incentive supporting those who selflessly serve our communities in harm's way.

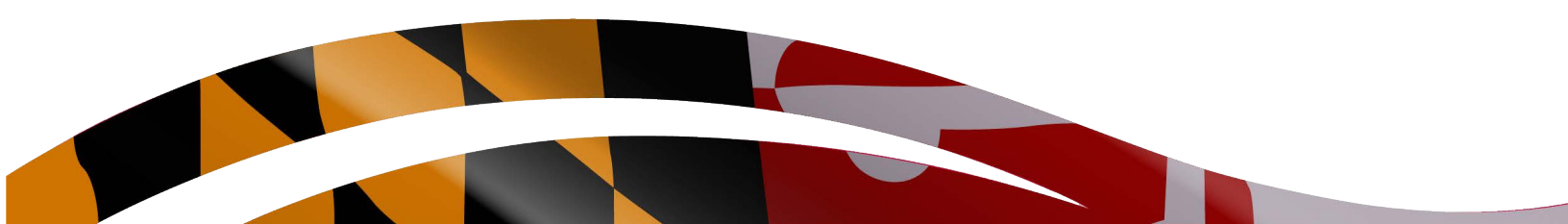
Our police, fire, emergency medical, and other public safety volunteers rush into danger when everyone else flees to assist their fellow residents. They sacrifice time with loved ones to train, patrol, respond to crashes and disasters, and save lives, often at significant personal risk. The immense value conferred through their services merits societal recognition and support.

A prime means is through beneficial tax policy. Senate Bill 108 continues Maryland's leadership in this area by enhancing income tax relief offered to our brave auxiliary police and reserves. Folding them into the existing subtraction for emergency services volunteers, with higher maximum amounts, supports recruitment, honors sacrifices, and encourages longer tenures protecting the public.

Our members firmly believe tax incentives should reward social goods like community service. We see the profound positive impacts of emergency and law enforcement volunteers. Bolstering support through enlightened tax policy is overdue and prudent. The Maryland Society of Accounting and Tax Professionals applauds Senate Bill 108 for its vision of elevating those protecting us daily. We urge a favorable report to passage.

Thank you for your consideration.

*Giavante Hawkins*





**SenatorBailey\_FAV\_SB108.pdf**

Uploaded by: Jack Bailey

Position: FAV

JACK BAILEY  
Legislative District 29  
Calvert and St. Mary's Counties

Budget & Taxation Committee



THE SENATE OF MARYLAND  
ANNAPOLIS, MARYLAND 21401

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January 24, 2024

**Senate Bill 108 – Income Tax – Subtraction Modification – Police Auxiliary and Reserve Volunteers**

Dear Chairman Guzzone and Members of the Committee:

I am writing to introduce Senate Bill 108 – Income Tax – Subtraction Modification – Police Auxiliary and Reserve Volunteers. This bill would simplify the tax deductions we provide for our State's public safety volunteers by combining provisions of law establishing two existing subtraction modifications, one for police auxiliaries and reserve volunteers and one for volunteer fire, rescue, and emergency medical services members.

In prior years, these two deductions have been set at identical amounts. However, they are not currently linked in statute. As a result, an increase in the subtraction modification for volunteer fire, rescue, and emergency medical services members does not automatically result in an increase for police auxiliaries and reserve volunteers.

In 2018, the General Assembly passed legislation to phase in an increase to the deduction for volunteer fire, rescue, and emergency medical services members to \$7,000 in 2022 and going forward. No corresponding legislation has been passed for police auxiliaries and reserve volunteers, so their subtraction modification is currently set at \$5,000. Senate Bill 108 combines these into a single, \$7,000 deduction to ensure that this disparity will not happen again in the future.

During the last session, this Committee and the full Senate passed Senate Bill 94 that included provisions from Senate Bill 76, which I sponsored, that would have combined the deduction for police auxiliaries and reserve volunteers with the deduction for volunteer fire, rescue, and EMS workers and increase the deduction for all public safety volunteers to \$10,000. However, Senate Bill 108 only combines the two subtraction modifications. Any other legislation that increases the current \$7,000 deduction will necessarily result in an increase for all public safety volunteers should Senate Bill 108 become law, meaning that the more substantial change of increasing the amount of the deduction can be addressed in separate legislation.

Senate Bill 108 will simplify Maryland's tax code and provide parity between police volunteers and volunteer fire, rescue, and EMS workers. I respectfully request a favorable report on Senate Bill 108. Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Bailey".

Senator Jack Bailey

**IMG\_1382.pdf**

Uploaded by: Patricia Brennan

Position: FAV

Regards,

Patricia Brennan

AACO Reserve Officer #6486

Anne Arundel pledge is - "The Best Place - For All"  
and

Maryland's state motto - "Strong Deed, Gentle Words"

**IMG\_1383.pdf**

Uploaded by: Patricia Brennan

Position: FAV



WITNESS for SENATE BILL 108

Good afternoon, my name is Patricia Brennan, and I am currently an Anne Arundel County Reserve Police Officer. I'm here today to advocate that all volunteer Reserve/Auxiliary Officers standing be in parity with the current status of volunteer Fire, Rescue, and Emergency Medical Services currently listed in Senate Bill 108, under "Public Safety Organization" means section.

It's undeniable when you look at the cost value analysis that volunteer Reserve/Auxiliary Officers saved the State/County just last year alone \$496,309.52 providing a huge savings to the overall budget.

The tax deduction is of major importance in the recruitment and retention of individuals in our organizations. During the last 2 years Anne Arundel Reserve Officers have participated in 28,111 hours of service that covered 221 events throughout the county. At current there are 38 active Reserve Officers, with 22 vacancies.

In this capacity the Reserve Officer program allows the full-time regular paid Anne Arundel County Police force to be actively engaged in serving and protecting the public.

The Anne Arundel County Reserve Officer program was established in 1982. This program was a way for civil minded individuals who could serve their community in a uniformed capacity to be of assistant to the Anne Arundel County Police force. Reserve Officers support the Police force in many areas such as traffic control, weather emergency call-outs, and unforeseen devastating tragedies. Reserve Officers also respond to local requests in support of community relations functions and events, for over 40 years.

The application process to become a Reserve Officer is an in-depth process. One has to submit paperwork for a background check, fingerprinting, and other requirements before completing the Civilian Academy, in preparation for starting both formal classroom, and on-the-job training in police procedures. After successfully completing the application process, and required training a Reserve Officer has to complete a minimal of 192 hours of service each year, with many Reserve Officers exceeding this minimal requirement. At times being a Reserve Officer is both stressful and physically demanding.

We are advocating that Reserve/ Auxiliary Officers organizations be given the same respect, benefits, and status as the volunteer Fire, Rescue, and Emergency Medical services listed in the current Senate Bill 108, be given.

Let me end with-

Reserve Officers want to be involved in supporting their community to make a difference.

Thank you for your time and support for updating this bill.

# **Samorajczyk Testimony\_Jan 24, 2024.pdf**

Uploaded by: Stanley Samorajczyk

Position: FAV



# MARYLAND NATURAL RESOURCES POLICE RESERVE OFFICER ASSOCIATION INC.

1070 East College Parkway, Annapolis, MD 21409 – [mnrproa.org](http://mnrproa.org)

January 23, 2024

## Senate Bill 108-Subtraction Modification-Police Auxiliary and Reserve Volunteers

Dear Chairman Guzzone and Committee Members:

I am writing in support of Senate Bill 108-Subtraction Modification-Police Auxiliary and Reserve Volunteers. This bill would simplify the tax deduction the legislature provides for the State's public safety volunteers by combining provisions of law establishing two subtraction modifications, one for police auxiliaries and reserve volunteers and one for volunteer fire, rescue, and emergency medical service members.

In many previous years the two deductions have been set at identical amounts. However, they are not currently linked in the statute. As a result, an increase in the subtraction modification for volunteer fire, rescue and emergency medical services does not automatically result in an increase for police auxiliaries and reserve volunteers.

In 2018, the General Assembly passed legislation to phase in an increase to the deduction for volunteer fire, rescue and emergency medical services to \$7,000 in 2022 and subsequent years. No corresponding legislation was passed for police auxiliaries and reserve volunteers, so their current deduction is \$5,000. Senate Bill 108 combines these into a single public safety volunteers deduction to ensure that this disparity will not happen in the future.

There are currently 155 Natural Resources Police Reserve Officers. In calendar year 2023 they worked more than 16,100 hours to protect and preserve the State's natural resources, providing numerous services, including search and rescue, boating and hunter safety, park patrol and related educational programs. Based on data provided by the Department of Natural Resources, the cost of having those services provided by regular Natural Resources Police officers is estimated at \$766,000. The deduction is an important recruiting and retention tool for our program and other public safety volunteer departments.

Sincerely,

Stanley J. Samorajczyk

Legislative Liaison Officer