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*Susan O'Neill, Chair*

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Testimony in Support of  
Senate Bill 323 – Income Tax – Subtraction Modification – Public Safety Volunteers  
Senate Budget and Taxation Committee  
January 24, 2024

**The Rural Maryland Council supports Senate Bill 94 – Income Tax – Subtraction Modification – Public Safety Volunteers.** This bill increases the amount of subtraction modification under the Maryland income tax from \$7,000 to \$10,000 for an individual who is a qualifying public safety volunteer beginning in a certain taxable year, and generally relating to a subtraction modification under the Maryland income tax for qualifying public safety volunteers.

The modification to subtract \$10,000 from a Public Safety Volunteer's federal adjusted gross income to determine their Maryland adjusted gross income would be financially beneficial to those who voluntarily serve Maryland while encouraging more individuals to serve in a public safety organization. According to the National Fire Protection Association's U.S Fire Department Profile 2020, there were an estimated 1,041,200 career and volunteer firefighters in the United States in 2020. There were 364,300 career firefighters in 2020, representing an increase of 2 percent from the previous year. In addition, there were 676,900 volunteer firefighters, representing a 6 percent decrease from the previous year, and the lowest number of volunteer firefighters reported over the years. The report also states that most volunteer firefighters (95%) serve in departments that protect fewer than 25,000 people. Approximately half (48%) of the volunteer firefighters are with small, rural departments that protect fewer than 2,500 people. Maryland's rural areas rely heavily on volunteer firefighters and a decrease in volunteers puts rural communities at a higher risk during emergencies. In addition, the Council recommends looking at disparities in salaries between paid firefighters in urban areas and volunteer benefits in rural areas.

The Rural Maryland Council respectfully requests your favorable support of Senate Bill 323 - Income Tax - Subtraction Modification – Public Safety Volunteers.

The Rural Maryland Council (RMC) is an independent state agency governed by a nonpartisan, 40-member board that consists of inclusive representation from the federal, state, regional, county and municipal governments, as well as the for-profit and nonprofit sectors. We bring together federal, state, county and municipal government officials as well as representatives of the for-profit and nonprofit sectors to identify challenges unique to rural communities and to craft public policy, programmatic or regulatory solutions.

*“A Collective Voice for Rural Maryland”*