



# 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