



MARYLAND NATURAL RESOURCES POLICE RESERVE OFFICER ASSOCIATION INC.

1070 East College Parkway, Annapolis, MD 21409 – mnrproa.org

February 13, 2024

Support For HB 0646-Income Tax-Subtraction Modification-Police Auxiliary and Reserve Volunteers

Dear Chairman Atterbeary and Committee Members:

I am writing in support of House Bill 0646 -Income Tax -Subtraction Modification-Police Auxiliary and Reserve Officers. The current legislation is bifurcated and thus confusing. This Bill would simplify the tax deduction the legislature provides for the State's public safety volunteers by combining two provisions of the law, one establishing subtraction modifications for police auxiliaries and reserve volunteers with one establishing subtraction modifications 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 deduction for volunteer fire, rescue, and emergency service 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 service members to \$7,000 for 2022 and subsequent years. No corresponding legislation was passed for police auxiliaries and reserve volunteers, so our current deduction is \$5,000. House Bill 0646 creates a single public safety volunteer deduction to ensure this disparity will not happen in the future. This deduction is an important recruiting and retention tool for our program and those of other public safety volunteer departments.

We currently have 153 active Natural Resources Police Reserve Officers. In calendar year 2023 they worked 16,290 hours to protect the public and preserve the State's valuable natural resources. Our numerous services included search and rescue, law enforcement assistance, patrol in state parks, traffic control, raptor capture and transport, vessel safety checks, boater safety courses, hunter safety courses, hosting fishing derbies, 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 services our Reserve Officers can provide is indeed limited by the amount of funds allocated to us in the Natural Resources Police budgets. An appropriate increase in funding would enable us to significantly expand our work in protecting the public and preserving the State's valuable natural resources.

Sincerely,

A handwritten signature in blue ink that reads "Stanley J. Samorajczyk".

Stanley J. Samorajczyk

Legislative Liaison Officer