

JACK BAILEY
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Calvert and St. Mary's Counties

Budget & Taxation Committee



THE SENATE OF MARYLAND
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March 21, 2024

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

Dear Chair Atterbeary 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. This bill combines these into a single, \$7,000 deduction to ensure that this disparity will not happen again in the future.

Senate Bill 108 will simplify Maryland's tax code and provide parity between police volunteers and volunteer fire, rescue, and EMS workers. This bill passed the Senate 44-0 and is identical to House Bill 646 as it passed this Committee and the House of Delegates. 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