



MARYLAND SOCIETY OF ACCOUNTING AND TAX PROFESSIONALS

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**To: Ways and Means**

**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*



