

EDITH J. PATTERSON, ED.D.
Legislative District 28
Charles County

Ways and Means Committee

Subcommittees

Local Revenues

Chair, Racing and Gaming

Chair, Southern Maryland
House Delegation



The Maryland House of Delegates
6 Bladen Street, Room 429
Annapolis, Maryland 21401
410-841-3247 • 301-858-3247
800-492-7122 Ext. 3247
Edith.Patterson@house.state.md.us

THE MARYLAND HOUSE OF DELEGATES
ANNAPOLIS, MARYLAND 21401

**Testimony in Support of
HB0691 - Tax Relief and Pensions Equality for Service Members Act**

Good afternoon, Chairman Barnes, Vice Chair Chang and Members of the House Appropriations Committee. For the record, I am Delegate Edith Patterson, sponsor of HB0691 - Tax Relief and Pensions Equality for Service Members Act.

I am proud to present this bipartisan legislation, which addresses inconsistencies in Maryland law and ensures uniform recognition and equitable benefits for all branches of the uniformed services. At present, our uniformed services include six military branches—Air Force, Army, Coast Guard, Marines, Navy, and Space Force—and two non-military branches: the U.S. Public Health Service (PHS) and the National Oceanic and Atmospheric Administration (NOAA). By aligning Maryland's definitions with federal standards, this bill ensures consistent treatment and fair access to benefits for all eight branches of the uniformed services.

This bill builds on legislation I introduced last year that updated Maryland's definition of "armed forces" to include the United States Space Force, aligning with Title 10 of the United States Code. That update reduced confusion and ensured that all eligible service members and their dependents could access the benefits they had earned. This year, we are taking further steps by incorporating the United States Public Health Service (PHS) and the National Oceanic and Atmospheric Administration (NOAA)—two vital uniformed services that serve and protect our nation both domestically and abroad.

This legislation is critical because it addresses the inconsistencies in how Maryland law references and applies benefits to the eight uniformed services. By clearly defining terms like "uniformed services," this bill will ensure that Maryland law applies equitably to all who serve in these capacities. This bill does not create new underlying policies but instead modernizes and clarifies existing language to achieve the following:

1. Establish a Standard Definition of "Uniformed Services":
 - The bill aligns Maryland's definitions with the federal standard, ensuring all eight uniformed services are consistently recognized.

2. Ensure Equitable Tax Benefits:
 - It clarifies the term “military” to ensure that all branches of the uniformed services are eligible for the Subtraction from the Federal Adjusted Gross Income, ensuring fair tax treatment for all service members.
3. Expand Tax Abatement for Line-of-Duty Deaths:
 - The bill updates the tax abatement for death in the line of duty provision to include Public Health Service officers who work in hazardous environments.
4. Revise Property Tax Credits:
 - It updates property tax credit provisions to ensure that all branches of the uniformed services, including NOAA and PHS, are treated equally.

This legislation is a straightforward but impactful measure that ensures fairness and consistency for those who have served and continue to serve our country. It reflects Maryland’s commitment to honoring all members of the uniformed services by recognizing their sacrifices and contributions.

I respectfully urge the Committee to vote favorably on this bill to align Maryland law with federal definitions.

Thank you for your consideration,

Edith Patterson
Charles County