



# Maryland Chiefs of Police Association Maryland Sheriffs' Association



## MEMORANDUM

TO: The Honorable Guy Guzzone, Chair and  
Members of the Budget and Taxation Committee

FROM: Darren Popkin, Executive Director, MCPA-MSA Joint Legislative Committee  
Andrea Mansfield, Representative, MCPA-MSA Joint Legislative Committee  
Samira Jackson, Representative, MCPA-MSA Joint Legislative Committee

DATE: January 15, 2025

RE: **SB 30 – Income Tax – Subtraction Modification – Public Safety Employee Retirement Income**

POSITION: SUPPORT

The Maryland Chiefs of Police Association (MCPA) and the Maryland Sheriffs' Association (MSA) **SUPPORT SB 30**. This bill expands the current subtraction modification for public safety retirement income.

Regardless of the agency or uniform worn, the men and women of law enforcement and other public safety occupations have stepped forward on behalf of the citizens of their communities and of our State. Each one has taken an oath, a promise, to put the well-being of others first. As we have seen all too often, these professionals put their lives and safety on the line each shift they work, many being asked to make the ultimate sacrifice. This legislation recognizes and honors the sacrifice of public safety officers. MCPA and MSA believe this is warranted and appropriate considering the dangerous work these individuals perform throughout their careers and their dedication to service to and protection of the public.

For this reason, MCPA and MSA **SUPPORT SB 30** and urge a **FAVORABLE** Committee report.