



02/03/2025

Dear Senate Budget and Taxation Committee,

On behalf of the Allegany Garrett Counties Volunteer Fire Rescue Association, I am writing to express our strong support for **Income Tax - Subtraction Modification - Public Safety Volunteers**, which is scheduled for hearing on **February 5, 2025**. We applaud your efforts to recognize and support the dedicated service of Maryland's volunteer public safety personnel, and we are fully in favor of increasing the subtraction modification for qualifying public safety volunteers from **\$7,000 to \$10,000**.

Volunteers in our fire and rescue services play a critical role in protecting our communities. These brave individuals dedicate countless hours to ensuring the safety of Maryland residents, often at great personal cost in terms of time and energy. By increasing the subtraction modification on income tax for these volunteers, you are acknowledging their essential contributions and helping to ease some of the financial burdens they face.

The proposed increase in this subtraction modification will not only provide meaningful financial relief to our public safety volunteers but will also serve as a strong incentive for retaining and recruiting new members into this vital workforce. As the demand for emergency services continues to grow, ensuring that we have a strong, committed base of volunteers is more important than ever. A tax benefit such as this can make a tangible difference in motivating and sustaining the volunteer force that is so crucial to our local communities.

We believe this modification is a positive step forward in recognizing the service and sacrifices of our public safety volunteers. It reflects Maryland's commitment to the wellbeing of those who protect us, and we strongly urge you and your colleagues to support this important measure.

Thank you for your leadership and advocacy on behalf of Maryland's first responders. We look forward to seeing this bill move forward and stand ready to assist in any way necessary.

Sincerely,

Jonathan Dayton  
President  
Allegany Garrett Counties Volunteer Fire Rescue Association