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Budget and Taxation Committee

Subcommittees

Pensions

Public Safety, Transportation, and
Environment



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TESTIMONY - SENATE BILL 419
INCOME TAX – SUBTRACTION MODIFICATION –
PUBLIC SAFETY VOLUNTEERS
BUDGET AND TAXATION COMMITTEE
FEBRUARY 5, 2025

Chair Guzzone, Vice Chair Rosapepe, and Fellow Committee Members:

Senate Bill 419 is a very simple piece of legislation that increases the income subtraction modification for qualifying volunteer fire, rescue, emergency services personnel, and public safety volunteers (police auxiliary officers). Currently the subtraction modification is \$7,000. This legislation raises the deduction to \$10,000 beginning with the coming tax year.

In recent years, our first responders have faced challenges and dangers unlike they have ever seen. In the face of these challenges, this bill would provide a very small tax benefit for these individuals who have encountered so many new and additional difficulties during this unprecedented time.

For the reasons listed above, I ask for a favorable report of Senate Bill 419.