

SB 278 Hugh McClean_UMB School of Law.pdf

Uploaded by: Kara Contino

Position: FAV



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January 23, 2025

Budget & Taxation Committee
Miller Senate Office Building
11 Bladen Street
Annapolis, MD

Re: Letter in Support of Senate Bill 278

Dear Honorable Committee Members,

I respectfully submit this letter in support of Senate Bill (“SB”) 278, the Tax Relief & Pensions Equality for Service Members Act. I am an Associate Professor and Director of the Bob Parsons Veterans Advocacy Clinic at the University of Baltimore School of Law. I founded the clinic in 2014, and I have supervised student-attorneys in the representation of veterans in a wide variety of litigation and legislative initiatives for the last ten years. Prior to joining the faculty, I served in the U.S. Air Force Judge Advocate General Corps from 2003 to 2014, and was on the faculty at the U.S. Air Force Academy, Colorado Springs, Colorado.

I fully support the interpretations and definitions outlined in SB 278. The bill clearly defines military terms that are important in the designation of certain benefits. The bill removes previous ambiguity in military terminology. Where appropriate, the bill incorporates definitions from the U.S. Code, thereby maintaining continuity between military terminology in state and federal law.

For the above reasons, I fully endorse SB 278. Please do not hesitate to contact me with questions at hmclean@ubalt.edu.

Sincerely,

A handwritten signature in black ink that reads 'Hugh McClean'.

Hugh McClean

SB 278 Senator Simonaire_FAV.pdf

Uploaded by: Kara Contino

Position: FAV

BRYAN W. SIMONAIRE
Legislative District 31
Anne Arundel County

Education, Energy, and the
Environment Committee

Joint Committee on the Chesapeake and
Atlantic Coastal Bays Critical Area



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The Senate of Maryland ANNAPOLIS, MARYLAND 21401

SB 278 - " Tax Relief & Pensions Equality for Servicemembers Act "

I am Senator Bryan Simonaire presenting SB 278.

I am very excited to be presenting a package of bills that represents the most comprehensive overhaul of military law in our state's modern history.

The package consists of 8 bills:

At the core is SB 275 - Modernization of Military Laws Act

Along with 7 other bills covering all of Maryland Laws

I have worked directly with the Uniformed Services, military advocates, federal and state agencies, military legal experts and our DLS legal counsel to draft a consensus and workable solution.

This being the first bill hearing of the package I wanted to give you an overview of what the package does:

1. **Completely restructures** Maryland's military law into the 21st century with modernized and standardized terms that are also strategically centralized in one location
2. **Establishes consistent and equal benefits** among all 8 Uniformed Services branches and reserve units, and
3. **Authorizes the Department of Veterans and Military Families** to provide support to our service members, in addition to our veterans.

The advantages are namely:

1. Updates current laws to **provide over 100 additional benefits** that were being denied to various former and current service members simply because of inconsistent and outdated terminology.
2. **Creates a centralized structure** that facilitates easy, consistent and standard military laws for future revisions.
3. **Codifies the Department's authority and duty** to support the service members.

To get an **idea of the magnitude** of this package, every legislator received a memo this past November from the Department of Veterans and Military Families highlighting 34 sections in our laws with inconsistencies in military terminology.

In contrast, this comprehensive legislative package updates more than 230 sections with over 500 revisions touching nearly every article.

But first a brief refresher on terms so my presentation makes sense:

The term '**Uniformed Services**' is comprised of 8 federal branches.

There are **6 military** branches of the Uniformed Services (~ 1.3 million active duty):

Referred to as the '**Armed forces**':

Air Force, Army, Coast Guard, Marines, Navy and Space Force

There are **2 non-military** branches of the Uniformed Services (~6,000 active duty nationwide)

- Commissioned Corps Officers of the Public Health Services (PHS)
- Commissioned Corps Officers of the National Oceanic Atmospheric and Administration (NOAA)

I am sure we are all familiar with what our military branches do, but some may not realize what the other non-military branches do to protect our nation.

I won't discuss all PHS and NOAA responsibilities, but I will highlight a few tasks.

PHS sent hundreds of officers over to Afghanistan to assist during the war. Additionally, they were sent over to Africa to help when there was an Ebola outbreak to contain it.

NOAA is involved in almost every mission performed by our military through its coordination of their satellites and weather capabilities. Additionally, you may not know that NOAA was in the Gulf helping sweep for mines during the war.

And that brings me to SB 278, which updates the State Personnel and Pension, Tax – General and Tax – Property Articles primarily.

These updates extend current benefits to all our service members, such as:

To highlight some of the revisions, this bill:

1. Provides a standard federal definition of 'Uniformed Services' that is also used in other articles,
2. Provides clarification and consistency with the term 'military' to ensure all branches are receiving the Subtraction from the Federal Adjusted Gross income,
3. Revises the term 'enlisted' to be 'membership in the Armed Forces' to codify existing practice of including officers, not just enlisted personnel for benefits,
4. Updates the tax abatement for death in the line of duty provision to also include PHS's work in dangerous environments,
5. Provides revisions on numerous property tax credits for armed forces apply to all branches of the Uniformed Services,

Lastly, I would note that in general, these bills are **not changing the underlying policy but providing equality among our service members**. And worked very hard to keep the **fiscal note to zero** or within all the Department's current budget.

I could go into much greater depth but will stop there and say, "For all these reasons, I ask for your favorable consideration."

Maryland Military Coalition SB0278 Written Testimo

Uploaded by: DAVID Dragics

Position: FWA



MARYLAND MILITARY COALITION

Serving Veterans through Legislative Advocacy

January 27, 2025

The Honorable Guy Guzzone
Chair, Budget and Taxation Committee
3 West Miller Senate Office Building
Annapolis, MD 21401

Subject: Request for **FAVORABLE Report with Amendments** – SB0278 – Tax Relief and Pensions Equality for Service Members Act

Dear Chair Guzzone and distinguished members of the Budget and Taxation Committee:

On behalf of the members of the Maryland Military Coalition (MMC), I write to recommend a **FAVORABLE report with Amendments** by the Committee on **SB0278 – Tax Relief and Pensions Equality for Service Members Act**, sponsored by Senator Bryan Simonaire. The bill will update and change the application of certain provisions of law governing personnel, pensions, and taxation to apply to all uniformed services rather than only the armed forces. It is a **positive step in making the Maryland Code consistent with U.S. Code in the use of terms related to the uniform services**, which the MMC endorses. However, our recommendation of a FAVORABLE report with Amendments is based on the definition of “veteran” being proposed in the bill compared with that in § 1-117, Veteran, of the State Government Article of the Maryland Code.

General Provisions § 1-117 defines a veteran as an individual “eligible under 38 U.S. Code § 101, a member of the commissioned corps of: (1) the Public Health Service; or (2) the National Oceanic and Atmospheric Administration or its predecessor, the Coast and Geodetic Survey.” The language that is proposed in Article – State Government § 9-901 (M) uses the definition of “veteran” found in 38 U.S. Code § 101, in which § 101 (2) states that the “term ‘veteran’ means a person who served in the active military, naval, air, or space service, and who was discharged or released therefrom under conditions other than dishonorable.” That subparagraph, **38 U.S. Code § 101 (2), by itself, does not include the commissioned corps of both the Public Health Service (PHS) and the National Oceanic and Atmospheric Administration (NOAA) and could be interpreted differently from the existing definition in Maryland’s General Provisions § 1-117, which does.** The MMC believes this could lead to an interpretation that veterans who served honorably with PHS and NOAA are not eligible.

Subject: Request FAVORABLE Report with Amendment – SB0278 – Tax Relief and Pensions Equality for Service Members Act

The MMC's position is to make certain that those who have served in the PHS and NOAA continue to have the same rights and benefits as those who have served in the armed forces and received a DD Form 214 that is other than dishonorable. Our position is also to make certain that all federal and state legal references supporting the above clearly indicate the same to those who will use these references in the future. **We respectfully request that the language be amended to read that "veteran" has the meaning stated in § 1-117 of the General Provisions Article.**

The specific instances where these amendments should be made are as follows:

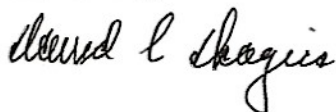
- Page 4, lines 12-17: restore the deleted text in § 1-117 and delete the reference to 38 U.S. Code § 101.
- Page 6, lines 22-25: amend the language to read that "veteran" has the meaning stated in § 1-117 of the General Provisions Article.

The Maryland Military Coalition **strongly supports SB0278** and asks for a **FAVORABLE report with Amendments** as noted above. Updating and implementing the proposed changes will make the Maryland Code consistent with the U.S. Code for key terms related to the uniformed services and will decrease their misuse in future legislation and policymaking.

The Maryland Military Coalition is a registered non-profit, nonpartisan advocacy organization comprised of 22 prominent Maryland-based veteran and military groups. It represents over 150,000 service-connected individuals, including those currently serving, veterans, retirees and their families, caregivers and survivors. Visit our website at <https://mdmilcoalition.org/>.

We want to thank Senator Simonaire for sponsoring this legislation and for supporting the uniformed services community in Maryland.

Respectfully,



David L. Dragics
COL (Ret), U.S. Army
Legislative Director



Member Organizations of the Maryland Military Coalition

Air Force Sergeants Association

American Military Society

American Minority Veterans Research Project

Association of the United States Navy

Commissioned Officers Association of the U.S. Public Health Service

Disabled American Veterans

Fleet Reserve Association of Annapolis

Jewish War Veterans of the U.S.A

Maryland Air National Guard Retirees' Association

National Active and Retired Federal Employees, Maryland Veterans

Maryland Veterans Chamber of Commerce

Military Officers Association of America

Military Order of the Purple Heart

Military Order of the World Wars

Montford Point Marines of America

National Association of Black Veterans

National Active and Retired Federal Employees, Maryland Veterans

Naval Enlisted Reserve Association

NOAA Association of Commissioned Officers

Platoon 22

Reserve Organization of America

Society of Military Widows

Veterans of Foreign Wars

SB 278 - LOI.pdf

Uploaded by: Matthew Dudzic

Position: INFO

Letter of Information**Senate Bill 278 – Tax Relief and Pensions Equality for Service Members Act**
Budget and Taxation / Education, Energy, and the Environment Committees
January 29, 2025

The Office of the Comptroller would like to thank the Committees for allowing us the opportunity to comment on Senate Bill 278 (SB278), Tax Relief and Pensions Equality for Service Members Act. SB278 expands existing tax relief programs for veterans and members of the armed forces to apply to all uniformed service members.

We would respectfully request clarification regarding the definition of “official active duty” as it appears on page 13, line 5 and page 16, line 9 of the proposed bill text. While “active duty” is defined in federal code, we are unclear what the distinction between active duty and official active duty is, if any. This clarification will be necessary for our office to accurately apply the modifications and exemptions outlined in SB278.

Thank you for your consideration. Should you have any questions, please feel free to reach out to Matthew Dudzic, Director of State Affairs, at MDudzic@marylandtaxes.gov.

