

## **SB419\_ Income Tax - Subtraction Modification - Pub**

Uploaded by: Jonathan Dayton

Position: FAV



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

# **SB419Testimony.pdf**

Uploaded by: Michael Jackson

Position: FAV

**MICHAEL A. JACKSON**  
*Legislative District 27*  
Calvert, Charles and  
Prince George's Counties

Budget and Taxation Committee

*Subcommittees*

Pensions

Public Safety, Transportation, and  
Environment



**THE SENATE OF MARYLAND**  
**ANNAPOLIS, MARYLAND 21401**

*Annapolis Office*  
Miller Senate Office Building  
11 Bladen Street, Suite 3 West  
Annapolis, Maryland 21401  
410-841-3700 • 301-858-3700  
800-492-7122 Ext. 3700  
Michael.Jackson@senate.state.md.us

*District Office*  
250 Merrimac Court  
Prince Frederick, Maryland 20678

***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.**

# **Letter for SB419.pdf**

Uploaded by: Mike McKay

Position: FAV

**MIKE MCKAY**  
*Legislative District 1*  
Garrett, Allegany, and Washington Counties



Judicial Proceedings Committee  
Executive Nominations Committee

*Joint Committees*  
Administrative, Executive,  
and Legislative Review  
Children, Youth, and Families  
Program Open Space and Agricultural  
Land Preservation

**THE SENATE OF MARYLAND**  
**ANNAPOLIS, MARYLAND 21401**

*Annapolis Office*  
James Senate Office Building  
11 Bladen Street, Room 416  
Annapolis, Maryland 21401  
410-841-3565 • 301-858-3565  
800-492-7122 Ext. 3565  
Mike.McKay@senate.state.md.us

*Cumberland Office*  
100N Mechanic Street  
Cumberland, Maryland 21502  
240-362-7040

*Williamsport Office*  
2N Conococheque Street  
Williamsport Town Hall  
Williamsport, Maryland

January 24, 2025

RE: Fire/EMS Coalition Support to SB419

Dear Chairman Guzzone, Vice Chairman Rosapepe, and Members of the Committee,

The Fire/EMS Coalition would like to express their support for Senate Bill 419:  
**Income Tax – Subtraction Modification – Public Safety Volunteers.** The bill will increase from \$7,000 to \$10,000 the amount of a subtraction modification under the Maryland income tax for a qualifying public safety volunteer for a taxable year starting after December 31, 2024. Each police agency will be required to maintain certain records of the activities of each member of the police auxiliary or reserve, provide each member with a certain report on the preceding calendar year, and provide a certain report and certification that an individual qualified for the subtraction modification.

The Fire/EMS Coalition supports this bill as it will be beneficial to all public safety volunteers in Maryland as they would be better able to provide for themselves and their families with more money in their pocket. The Coalition especially supports this as it will benefit Volunteer Firefighters and EMTs and their families.

Sincerely,

A handwritten signature in dark ink, appearing to read "Mike McKay", written over a light blue rectangular background.

Senator Mike McKay  
Representing the Appalachia Region of Maryland  
Serving Garrett, Allegany, and Washington Counties

**Voting Organizations:**

**Maryland Fire Chief's Association (MFCA)**  
**Maryland State Firefighter's Association (MSFA)**  
**State Fire Marshal (OSFM)**  
**Maryland Fire Rescue Institute (MFRI)**  
**Maryland Institute for Emergency Medical Services System (MIEMMS)**  
**Metro Fire Chief's Association**

## **Professional Firefighters of Maryland**

### **Our Mission Statement**

The Maryland Fire/EMS Coalition unites Republicans and Democrats in support of fire/emergency services legislation that benefit all first responders. Becoming a member does not require taking positions on legislation; rather Coalition members are asked to offer support in a way that best benefits fire/emergency services in their respective Legislative Districts.

## **SB 419 testimony 2.pdf**

Uploaded by: Robert Phillips

Position: FAV



# MARYLAND STATE FIREFIGHTERS ASSOCIATION

*Representing the Volunteer Fire, Rescue and Emergency Medical Services Personnel  
-a 501(c)3 Organization*



## **Legislative Committee**

17 State Circle  
Annapolis MD, 21401  
Chair: Robert Phillips  
Email: rfcchief48@gmail.com  
Cell: 443-205-5030  
Office: 410-974-2222

## **SB 419: Income Tax - Subtraction Modification - Public Safety Volunteers**

My name is Chief Robert Phillips, and I am the Legislative Committee Chair for the Maryland State Firefighters Association (MSFA)

I wish to present testimony in support of **Senate Bill 419: Income Tax - Subtraction Modification - Public Safety Volunteers**

The MSFA is in full support of this bill. The bill increases the income tax subtraction from 7 to 10 thousand dollars for qualified firefighters. The income tax subtraction comes with a fiscal note of 1.3 million dollars. Each year the volunteer firefighters from 350 stations across the state raise the funds to keep the stations open and staffed and purchase the trucks, engines and special service units along with the equipment to serve their respective communities. The cost to do this is between 65 and 70 million dollars each year. These are funds that do not have to come from the state, local or municipal government budgets. I think a 65-70 million dollar return for a 1.3 million dollar investment is a good return. The labor provided by these same volunteers saves the taxpayers hundreds of millions of dollars added on top of what they raise in monies.

The MSFA asks that you return a FAVORABLE vote on SB 419

Thank you and I would be glad to answer any questions you might have.

Respectfully:

*Robert Phillips*



# **Senate Bill 419 Final Testimony.pdf**

Uploaded by: Giavante Hawkins

Position: UNF

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**Giavante' Hawkins**  
*Executive Director*

January 25, 2025

Honorable Members of the Senate Budget and Taxation Committee  
Maryland General  
Assembly 11 Bladen Street  
Annapolis, MD 21401

**RE: Senate Bill 419 - Income Tax - Subtraction Modification - Public Safety Volunteers**

Dear Chair and Members of the Committee:

The Maryland Society of Accounting and Tax Professionals, Inc. (MSATP) represents the voices of over 2,000 tax and accounting professional members. Our members, who are tax and accounting professionals, serve over 700,000 Maryland residents. Despite our deep respect for public safety volunteers, we must oppose Senate Bill 419's proposed increase in the subtraction modification from \$7,000 to \$10,000.

The bill's fiscal impact warrants careful consideration, particularly given current state budget constraints. While supporting public safety volunteers is crucial, increasing this tax benefit by 43% creates substantial revenue implications without clear evidence it would enhance volunteer recruitment or retention. Furthermore, the selective nature of this benefit raises equity concerns in tax policy, as other valuable community volunteers receive no comparable tax consideration. In addition, the higher benefit amount would likely increase scrutiny of claims and require even more rigorous verification processes.

For these reasons, MSATP recommends an unfavorable report on Senate Bill 419. We suggest exploring alternative approaches to supporting public safety volunteers that would create less administrative complexity while maintaining accountability.

Respectfully submitted,

*Giavante' Hawkins*

Giavante' Hawkins

Maryland Society of Accounting and Tax Professionals



# **SB0419-BT\_MACo\_OPP.pdf**

Uploaded by: Kevin Kinnally

Position: UNF



## **Senate Bill 419**

### *Income Tax - Subtraction Modification - Public Safety Volunteers*

MACo Position: **OPPOSE**

To: Budget and Taxation Committee

Date: February 5, 2025

From: Kevin Kinnally

### **Tax Incentives and Local Government Autonomy**

Counties are eager and committed partners in promoting economic growth and creating opportunity – and prefer local autonomy in determining the best way locally. The Maryland Association of Counties (MACo) opposes state-mandated reductions in local revenue sources, but county governments welcome flexible and optional tools to serve and react to local needs and community priorities.

The General Assembly routinely considers broad or targeted tax incentives to stimulate economic growth, encourage beneficial activities, or attract and retain residents. These proposals sometimes focus exclusively on the State's tax structure, but often extend to local revenues as well.

In general, MACo stands for local self-determination. Counties, led by locally elected leaders directly accountable within the communities they serve, are best positioned to govern local affairs – ranging from land use to fiscal matters. MACo steadfastly guards this local autonomy and consistently advocates against one-size-fits-all policies that override local decision-making.

**State tax incentives should be enacted as "local option" offerings to allow counties maximum flexibility in tailoring local policies to meet local needs and priorities.** The State and its local governments already work together here – where the State routinely grants a state-level property tax credit, enabling county governments to enact their own as a local option.

MACo urges the Committee to primarily consider state income tax credits as the best means to incorporate local tax relief as part of a broader policy. MACo and county governments stand ready to work with state policymakers to craft flexible and optional tools to deliver broad or targeted tax incentives but resist state-mandated changes that preclude local input.