

SB0759_FAV_City of Rockville_Income Tax - Subtract

Uploaded by: Barry Jackson

Position: FAV



Testimony of the Mayor and Council of Rockville
SB 759 – Income Tax – Subtraction Modification – Public Safety Employee
Retirement Income
SUPPORT

Good afternoon, Chair Guzzone and members of the Senate Budget and Taxation Committee. I am Rockville City Councilmember Barry Jackson. Thank you for the opportunity to testify in support of SB 759. We are thankful to Senator Kagan for sponsoring this important legislation in support of our highly dedicated 9-1-1 first responders.

The Mayor and Council unanimously support SB 759, which expands eligibility for the public safety retirement income subtraction modification to 9-1-1 specialists. Currently, eligible law enforcement, fire and rescue service staff, and emergency technicians and paramedics are entitled to this benefit. 9-1-1 responders are the first point of contact for individuals in crisis. These staff are instrumental in ensuring that those in distress quickly receive police, fire, and emergency services. Further, they are critical connection points to life saving and emergency response services. By including 9-1-1 specialists in the definition of “emergency services personnel,” SB 759 provides access to a well-deserved benefit currently available to other retired public safety professionals.

The City of Rockville’s dispatch system is integrated with Montgomery County. While the County 9-1-1 dispatch conducts most of the emergency call intake, some individuals initially contact the City police. In Rockville, we have talented staff that provide a variety of dispatch services. While the County handles most of the calls, City Police dispatchers receive calls from individuals in crisis, determine the severity of the issue, and send it to the County when the situation is deemed an emergency. Additionally, our staff provide dispatch services to bring law enforcement, fire and rescue, and emergency medical services personnel to a scene as needed.

In recent years, these public safety professionals have worked very long hours in response to higher call volumes and to provide support to individuals with increasingly complex needs. These are highly stressful jobs and turnover is common. We’ve seen staffing shortages across the State in recent months. SB 759 could serve as recruitment and retention tool for these essential positions.

While 9-1-1 and public safety dispatchers are not seen by those in need of emergency services, they are the voice of the public. They are steadfast professionals that provide essential community services that help save lives and prevent tragedy. These staff are truly the unsung heroes of public safety. For these reasons, we urge the Committee to provide SB 759 with a favorable report.

SB 759 - 911 Specialists.pdf

Uploaded by: Denise Riley

Position: FAV



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AFT-Maryland

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Kenya Campbell
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LaBrina Hopkins
SECRETARY-TREASURER

**Written Testimony Submitted to the Maryland Senate Budget and Taxation Committee
SB 759 - Income Tax - Subtraction Modification –
Public Safety Employee Retirement Income
March 6, 2024**

SUPPORT

Chair Guzzone and members of the Committee, AFT-Maryland asks for a favorable report on SB 759. Maryland has been a leader in reclassifying 911 specialists as “first responders” and we now ask that the 911 specialists be included in the Hometown Heroes Act.

Today, 911 specialists use highly specialized protocols, training and equipment to provide life-saving triage to citizens and vital information to field responders. They initiate medical instructions and play a critical role in emergencies during traffic accidents, commitment of violent crimes, and large-scale disasters.

911 specialists must be the calm in the storm. They often perform many functions at one time under stressful conditions. They are responsible for multi-channel radios, telephones and monitoring computer terminals. They must be able to communicate precisely and clearly in emergency situations, maintaining professionalism at all times.

In a study conducted by the National Library of Medicine¹ - 911 specialists were surveyed to better understand the health challenges of their jobs. The results of the study showed that participants exhibited high levels of physical health complaints, depressive symptoms, alcohol abuse, PTSD, psychological inflexibility, and emotion dysregulation, as well as issues with mental distress and dissociation.

Lack of resources, benefits and incentives creates a significant shortage of well-trained and experienced 911 specialists. The state needs to do more to recruit and retain personnel for this vital job. We ask for a favorable report. Thank you.

¹ Perez RA, Jetelina KK, Reingle Gonzalez JM. The Chronic Health Effects of Work-Related Stressors Experienced by Police Communications Workers. May 5, 2021.

SB0759 PDF.pdf

Uploaded by: Kasia Gatchalian

Position: FAV



March 6, 2025

SB759 – Income Tax – Subtraction Modification – Public Safety Employee Retirement Income

Dear Chairman and Distinguished Members of the Ways and Means Committee,

The Baltimore County Federation of Public Employees **SUPPORTS** Senate Bill 759 – **Income Tax - Subtractions Modifications – Public Safety Employee Retirement Income**

This Bill will tremendously show 911 Specialists how much the State of Maryland appreciates their service and what they still have to offer the State, even in retirement. 911 Specialists are honored to be a part of the First Responder community and enactment of this Bill will solidify their role in public safety. As a dedicated and concerned member of our 911 community, I believe it is imperative that we recognize and honor the essential role that 9-1-1 specialists play in the safety and well-being of all Marylanders. Enactment of this Bill is an important step toward acknowledging the sacrifices made by first responders, and extending that recognition to 9-1-1 specialists would be a meaningful and much-needed gesture. By including 9-1-1 specialists in the Hometown Heroes Act, Maryland would send a clear message that we value and appreciate the indispensable role they play in our public safety system. This bill will go a long way towards keeping our members in Maryland once they retire by providing an increase to the allowed amount that can be subtracted from the federal adjusted gross income for a retired 911 Specialist. A **FAVORABLE** vote on HB590 would clearly show the support of the State of Maryland to its Public Safety retirees and further incentivize them to maintain their residence in the State of Maryland. This Bill will also be an added benefit and useful tool for the recruitment and retention of 911 Specialists. I urge you to advocate for a **FAVORABLE** vote of HB 590 and ensure that 9-1-1 specialists are granted the recognition and resources they deserve and continue to thrive in Maryland.

On behalf of the all the 911 Specialists of the Baltimore County Federation of Public Employees thank you for your time and attention to this important matter and we ask for your **FAVORABLE** vote on **SB759 – Income Tax – Subtraction Modification – Public Safety Employee Retirement Income**.

Respectfully,
Kasia Gatchalian
Kasia Gatchalian

Treasurer, BCFPE 4883



Letter for SB759.pdf

Uploaded by: Mike McKay

Position: FAV

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



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Judicial Proceedings Committee
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THE SENATE OF MARYLAND
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Joint Committees
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and Legislative Review
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Program Open Space and Agricultural
Land Preservation

Williamsport Office
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Williamsport Town Hall
Williamsport, Maryland

January 24, 2025

RE: Fire/EMS Coalition Support for SB759

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

The Fire/EMS Coalition would like to express their support for Senate Bill 759:
Income Tax – Subtraction Modification – Public Safety Employee Retirement Income. This bill alters a certain subtraction modification under the Maryland income tax for retirement income attributable to a person’s employment as a public safety employee to include certain retirement income attributable to also include 9-1-1 specialists. This begins taxable years after December 31, 2024

The Fire/EMS Coalition supports Senate Bill 759 as 9-1-1 specialists are just as integral as other first responders. They are the truest first responders as they deal with the emergency as soon as the call comes in.

Sincerely,

A handwritten signature in black ink that reads "Mike McKay".

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.

Harris-- SB 759, 911 Hometown Heroes.pdf

Uploaded by: Nettie Harris

Position: FAV

**Written Testimony Submitted to the
Maryland House Ways and Means Committee
SB 759
Income Tax– Subtraction Modification – Public Safety Employment Retirement Income
March 6, 2025
SUPPORT**

Good afternoon, Chair Guzzone, Vice Chair Rosapepe and members of the Senate Budget and Taxation Committee. My name is Nettie Harris, and I am a 9-1-1 specialist working for the city of Baltimore for the past 23 years. I am also a proud member of the City Union of Baltimore, AFT local 800, the union that represents a number of city employees, including our dedicated 9-1-1 call center specialists. I call on this committee to issue a favorable report to SB 759, the bill that would include the state's first responders who work in our state's different 9-1-1 call centers into the Hometown Heroes Act and allow them a bit of a tax break on their retirement incomes..

Our 9-1-1 operators handle on a daily basis police, fire, and ambulance calls. Our job is a very stressful one and it is common for us to help our residents in a wide selection of ways: Delivering babies, talking people through CPR, and staying on the phone to help our residents through crisis situations like housefiers, domestic violence instances, and anything else I'm sure you can imagine. Recently, I personally have had to try to help someone, not always successfully, survive these trying situations. We have to live through the most traumatic situations– having to help people through crisis situations that can mean life or death to them.

The state recognizes the work 9-1-1 specialists do by classifying those specialists as “first responders.” Indeed that is precisely what a 9-1-1 specialist is, often the first person responding to life-threatening crises and are the first person a person experiencing serious situation reaches out to for help. Specialists have to play multiple roles when they take that emergency phone call: having to appropriately assess the problem, attempt to walk the caller through safety steps, and identify the appropriate agency to resolve the crisis. The work of the 9-1-1 specialist can be traumatizing, depending on the nature of the crisis.

We as a state recognize that other Hometown Heroes who act as first responders to very dangerous situations deserve a break on their taxes when it is time for them to retire; we are asking that we give those first responders who answer that 9-1-1 call be treated the same way. Again, we call for a favorable report to SB 759. Thank you.

SB759 testimony.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

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Annapolis MD, 21401
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SB 759: Income Tax – Subtraction Modification – Public Safety Employee Retirement Income

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

I wish to present testimony in support of **Senate Bill 759: Income Tax – Subtraction Modification – Public Safety Employee Retirement Income**

The MSFA is in support of this bill. The MSFA looks at the 9-1-1 Specialist as the "first" First Responder. They are the first person to have contact with a caller who is in need of assistance on what is most likely a bad day. The specialist gathers valuable information and passes it to the responders in route to assist the caller. They stay on the line and try to keep the caller calm and assured that help is on the way to make a bad situation better. It is for their dedication and assistance as the "first" First Responder that we feel they are deserving of the income tax subtraction.

The MSFA asks that you return a FAVORABLE report on SB 759

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

Respectfully:

Robert Phillips

Testimony - 9-1-1 Specialists.pdf

Uploaded by: Sen. Cheryl Kagan

Position: FAV

CHERYL C. KAGAN
Legislative District 17
Montgomery County

—
Vice Chair
Education, Energy, and
the Environment Committee

—
Joint Audit and Evaluation Committee

Joint Committee on Federal Relations



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THE SENATE OF MARYLAND
ANNAPOLIS, MARYLAND 21401

SB759: Supporting Our 9-1-1 Specialists Act

Senate Budget & Taxation Committee

Thursday, March 6, 2025 1:00 PM

9-1-1 Specialists are the critical link between callers and public safety responders (e.g., police, firefighters, and paramedics). They remain in constant contact with the Incident Commander and other emergency personnel, ensuring effective on-scene response, coordination, and timely resolution.

As the first line of response when an individual is in need of assistance during an emergency, the critical decisions made during these calls can save lives.

These professionals undergo comprehensive training to be certified as Emergency Medical Dispatchers (EMDs) and face intense trauma from their work. The emotional toll is significant, as reflected by the [estimated 20% rate of PTSD](#). We are already experiencing difficulty recruiting for these positions; the high-stress nature of the job and increasing workload demands makes it difficult to attract, train, and retain skilled professionals in these roles.

[SB759](#) would include our courageous women and men under the headset in a retirement income tax subtraction modification which is already available to other public safety employees. Specifically, it would allow eligible retirees (ages [55 and older](#)) to subtract up to \$15,000 of their retirement income from their Maryland adjusted gross income.

The Comptroller's Office has said that they can implement the bill's change with existing budgeted resources.

These individuals are dedicated to public safety. This bill offers an opportunity to show our gratitude for the service, dedication, and sacrifices of our 9-1-1 Specialists while making this profession more sustainable for those who answer the call.

I urge a favorable report on SB759.

SB0759-BT_MACo_OPP.pdf

Uploaded by: Kevin Kinnally

Position: UNF



Senate Bill 759

Income Tax - Subtraction Modification - Public Safety Employee Retirement Income

MACo Position: **OPPOSE**

To: Budget and Taxation Committee

Date: March 6, 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.