



MARYLAND SOCIETY OF ACCOUNTING AND TAX PROFESSIONALS

10451 Mill Run Circle #625  
Owings Mills, MD 21117

1-800-922-9672  
410-876-5998

FAX 443-881-4146  
www.msatp.org

**OFFICERS & DIRECTORS**

January 31, 2025

**Donya S. Oneto**

*President*

**Ann F. Elliott**

*1st Vice President*

**Hannah Coyle**

*2nd Vice President*

**Ellen S. Silverstein**

*Secretary*

**Michael S. McIlhargey**

*Treasurer*

**Sean D. Coggins**

*Delegate*

**Matthew T. Eddleman**

*Delegate*

**Nicole Moore**

*Delegate*

**John Salan**

*Delegate*

**Christopher Williams**

*Delegate*

**Barbara J. Smith**

*Past President*

**Bob Medbery**

*Board of Trustees Delegate*

**Giavante' Hawkins**

*Executive Director*

House Ways and Means Committee

House Office Building, Room 131

6 Bladen Street

Annapolis, MD 21401

**RE: HB 792 - Income Tax – Subtraction Modification – Public Safety Employee Retirement Income - OPPOSE**

Dear Chair and Committee Members:

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.

While House Bill 792's intention to support retired public safety employees is admirable, we must examine the broader implications of increasing the subtraction modification from \$15,000 to \$20,000. To understand our position, consider how Maryland's tax code currently operates: it already contains numerous special provisions and carve-outs for different groups. Each additional modification, while well-intentioned, can have a significant long-term effect on the demographic composition of taxpayers in the state. [adds another layer of complexity to an already intricate system].

Moreover, this targeted approach to tax relief raises fundamental questions about equity in our tax system. Rather than implementing incremental changes for specific groups, Maryland would be better served by comprehensive tax reform that addresses the needs of all retirees while maintaining the simplicity and clarity essential for effective tax administration.

We recommend an unfavorable report on HB 792.

Respectfully Submitted,

*Giavante' Hawkins*

Giavante' Hawkins

Maryland Society of Accounting and Tax Professionals

