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January 25, 2025

Honorable Members of the House Ways and Means Committee
Maryland General Assembly
11 Bladen Street
Annapolis, MD 21401

RE: House Bill 815 - 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 House Bill 815'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 House Bill 815. 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

