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SPEAKER PRO TEM
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Environment and Transportation
Committee

Subcommittees

Chair, Environment

Natural Resources,
Agriculture and Open Space



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The Maryland House of Delegates
ANNAPOLIS, MARYLAND 21401

**Delegate Dana Stein's Testimony in Support of
HB 815 - Income Tax - Subtraction Modification - Public Safety Volunteers**

Chair Atterbeary, Vice Chair Wilkens, and Members of the Ways and Means Committee:

This legislation would increase the value of the public safety volunteer subtraction modification allowed by Maryland income tax law from \$7,000 to \$10,000 for tax years 2025 and beyond. Although the fiscal note seems large (indicating a decrease in general fund revenues by an estimated \$1.3 million annually beginning in FY2026), the existing modification results now in about \$900,000 decrease in revenues. This legislation decreases the general funds by only an additional \$400,000.

Although during this budget year in particular, that may still seem too much, there are several considerations that must be weighed against that decrease.

First, the public safety volunteer subtraction modification does not apply to *every* public safety volunteer. To qualify for this modification, an individual must

1. be an active member of a public safety organization;
2. serve the public safety organization in a volunteer capacity; and
3. have been an active member of such an organization for at least 36 months during the previous 10 calendar years.

These are in addition to other qualifications such as being a member of the National Guard serving on active duty.

Second, consider the alternative, if we were no longer to have volunteers staffing the 350 volunteer fire stations across the state?

Each year our volunteer fire police, fire and rescue, and emergency medical service personnel in every station raise the funds needed to keep their stations open and staffed; to purchase the trucks, engines, special service units, and equipment necessary to protect each of their communities. The total cost of this effort is estimated between \$65 and \$70 million dollars annually. These are funds that do not have to come from the state, county, or municipal government budgets to cover emergency response in all of our communities.

Then, consider the value of the labor that these volunteers save state taxpayers annually. The estimated cost of putting professional staff on call in just one of these firehouses 24/7, 365 days a year is \$1 million dollars annually for the payroll and benefit package. This figure is based on a staff of four working a 24/72 schedule plus allowing for a fifth person to be available to maintain the four-person shift in the

event of sickness, vacation, etc. Of course, a firehouse would need a lot more than 4-5 professionals to run on a 24/7, 365-day schedule.

Without our life-saving public safety volunteers, county and municipal governments would be hard pressed to find money in their budgets to hire professional staff to fill the vacuum. Yet, our volunteer fire companies are aging and attracting and retaining new volunteers is becoming harder. Being a public safety volunteer takes a great deal of time commitment and life commitment.

Based on all these factors, the increased subtraction modification of and additional \$3,000 to a single individual volunteer seems modest in comparison.