



Senate Bill 271 - Testimony from David Hoagland

February 3, 2026

Mr. Chair, Mr. Vice Chair, members of the Committee,

Good afternoon, my name is David Hoagland, President of the DC Fire Fighters Association, IAFF Local 36. I am submitting this testimony in support of Senate Bill 271, which clarifies an existing retirement income tax subtraction to include retired District of Columbia fire, rescue, and emergency services personnel.

As it stands now, retirees who live in Maryland are not eligible for a retirement income subtraction because their years of protecting lives and property were served in the District of Columbia. Though many retirees' pensions are fully or partially funded by the Federal Government, they are not clearly eligible for the retirement tax subtraction. Senate Bill 271, should it be passed, would recognize these Maryland residents for their years of dedicated service protecting lives and property in the region; would provide meaningful financial relief in retirement; and would allow these men and women to remain in their communities where they lived as active firefighters.

The DC Fire Fighters Association represents over 2,000 firefighters, 1,100 of whom call Maryland home. We have an additional 1100 retired firefighters who live in MD. The tragic mid-air collision over the Potomac River one year ago is an example of how DC Firefighters not only answer the call in the district but are responders across the entire national capital region. That incident highlighted the coordination between the District of Columbia and its regional partners in Maryland and Virginia. DC Firefighters—including underwater divers—responded from their homes in Maryland to assist in the recovery efforts. Large scale incidents do not respect jurisdictional boundaries and mutual aid is key to a positive outcome.

It is well-known that firefighters are exposed to on-the-job hazards like toxic gasses, sleep deprivation associated with shift work, and cumulative stress. The health conditions that can follow can cause financial and emotional strain. The income tax deductions for retired public safety employees—to include District of Columbia fire, rescue, and emergency services personnel—will help to alleviate that strain and properly honors years of public service.

I want to thank Senator Dawn Gile for introducing this needed amendment. I would also like to thank Jeff Buddle, President of the Professional Fire Fighters of Maryland for his continued support.

Submitted respectfully,

David Hoagland
DC Fire Fighters Association, IAFF Local 36