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January 15, 2026

**SB 0030 - Income Tax - Subtraction Modification – Public Safety Employee Retirement Income**

Dear Chairman Guzzone and Distinguished Members of the Budget and Taxation Committee,

The Maryland State Fraternal Order of Police **SUPPORTS** Senate Bill 0185 - **Income Tax - Subtraction Modification – Public Safety Employee Retirement Income.**

**Senate Bill 0185** will provide an increase to the allowed amount that can be subtracted from the Federal adjusted gross income from an employee retirement system that is attributable to service as a public safety employee, if the income is received by an individual who is at least 55 years old on the last day of the taxable year.

The enactment of **SB 0185** would create a modest increase from the current \$15,000 subtraction to a subtraction of \$20,000. A **FAVORABLE** vote on **SB 0185** would continue to 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. Currently, due to retirement tax incentives of some of our surrounding states, our members frequently change residency to locations outside of Maryland after retirement in order to take advantage of the lower taxes applied to their retirement income. This Bill will go a long way towards continuing to encourage our Police Officers who have worked their entire career in Maryland to continue to reside here after their retirement.

On behalf of the more than 20,000 Courageous Men and Women of the Maryland Fraternal Order of Police we thank you for your support and ask for your **FAVORABLE** vote on **Senate Bill 0185 - Income Tax - Subtraction Modification – Public Safety Employee Retirement Income.**

Angelo L. Consoli Jr,  
2<sup>nd</sup> Vice President, FOP, Maryland State Lodge  
President, FOP Lodge 89, Prince George's County