Written Testimony in Support of SB 271

Income Tax – Subtraction Modification – Retirement Income of Fire, Rescue, and Emergency Services Personnel – Eligibility

Position: Favorable

I respectfully submit this testimony in support of Senate Bill 271, which would expand Maryland's income tax subtraction modification for retirement income to include Maryland residents who earned that income through service as firefighters, rescue workers, or emergency services personnel with the District of Columbia. SB 271 recognizes the realities of our interconnected region and ensures that public servants who dedicated their careers to protecting lives and property are treated fairly under Maryland's tax laws, regardless of whether their service occurred within Maryland or just across its borders.

Many first responders who serve in the District of Columbia choose to live, raise families, and retire in Maryland. They contribute to our communities, support local economies, and remain engaged as residents long after their careers end. Extending the subtraction modification to include eligible D.C. retirement income acknowledges this contribution and promotes equitable treatment among retirees who performed comparable public safety work but for different jurisdictions within the same metropolitan region.

I was part of the team involved in drafting the original subtraction modification, and during that process it was understood that employees of the District of Columbia were intended to be included within its scope as employees of the United States. That understanding was informed by the District's unique constitutional status and by Congress's ongoing role in funding and overseeing the District government. SB 271 provides important clarification to ensure that the statute is applied consistently with that original understanding and avoids unintended exclusion of similarly situated public servants.

This legislation also provides meaningful financial relief to retirees who often live on fixed incomes after careers that are physically demanding and emotionally taxing. Reducing the tax burden on their retirement income helps ensure greater financial stability and dignity in retirement. In addition, fair and consistent tax treatment can make Maryland a more attractive place for current and future first responders to live and retire, supporting long-term workforce stability for essential emergency services throughout the region.

For these reasons, I strongly urge a favorable report on SB 271. This bill represents a thoughtful, fair, and regionally aware approach to tax policy that honors the service and sacrifice of fire, rescue, and emergency services personnel who call Maryland home.

Submitted respectfully,

Jeffrey Buddle

Jeffrey Buddle, President
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The membership of the Professional Fire Fighters of Maryland includes 23 IAFF local affiliates from the following jurisdictions:

Federal: National Capital Federal Fire Fighters

State: Baltimore / Washington International Airport

Local: Annapolis City, Allegany County, Anne Arundel County, Baltimore City (2 affiliates), Baltimore County, Carroll County, Cecil County, Charles County, Cumberland City, Frederick County, Garrett County, Hagerstown, Howard County, Montgomery County, Ocean City, Prince Georges County, Queen Annes County, Salisbury, Talbot County, Worchester County