

**JACK BAILEY**  
*Legislative District 29*  
Calvert and St. Mary's Counties

Budget & Taxation Committee



**THE SENATE OF MARYLAND**  
ANNAPOLIS, MARYLAND 21401

*Annapolis Office*  
James Senate Office Building  
11 Bladen Street, Room 401  
Annapolis, Maryland 21401  
410-841-3673  
800-492-7122 Ext. 3673  
Jack.Bailey@senate.maryland.gov

*District Office*  
23680 Three Notch Road, Unit 101  
Hollywood, Maryland 20636  
240-309-4238

January 21, 2026

**Senate Bill 185 – Subtraction Modification – Public Safety Retirement Income**

Dear Chair Guzzone and Members of the Committee,

I am writing to introduce Senate Bill 185. This bill would increase the maximum value of the income tax subtraction modification for public safety employee retirement income from \$15,000 to \$20,000.

In the 2023 Legislative Session, the General Assembly passed legislation which increased the deduction for military retirement income received by individuals who are at least 55 years old to \$20,000. Prior to passage of this bill, the subtraction modifications for military retirement income and public safety retirement income were the same, \$15,000. Senate Bill 185 is intended to match this increase to the deduction for public safety retirement income.

I believe that every Marylander deserves an income tax-free retirement. This will continue to move us towards this goal while recognizing the important work that our public safety retirees have done and will continue to do for our State. We want our hometown heroes to stay in Maryland when their work protecting our residents is done, and this bill will help incentivize these retirees to remain here. We also know that there is an economic benefit to keeping public safety retirees in our State, as many of these individuals still have so many skills to offer our communities to continue their good work after they retire as volunteers or in other jobs protecting our citizens.

I respectfully request a favorable report on Senate Bill 185. Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read 'J. Bailey'.

Senator Jack Bailey