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Maryland Society of Accounting and Tax Professionals

House Bill 653 - Income Tax – Subtraction Modification for Public Safety Retirement Income – Amount

Chair Wilkins and Members of the Committee,

The Maryland Society of Accounting and Tax Professionals represents over 1,400 tax and accounting professionals who collectively serve more than 400,000 Maryland taxpayers and small businesses. We respectfully submit this testimony in support of House Bill 653.

House Bill 653 incrementally increases the Maryland income tax subtraction modification for retirement income received by eligible public safety employees. By phasing in the increase over several years, the bill provides meaningful and predictable tax relief to retired public safety professionals while allowing the State to manage the fiscal impact responsibly.

Public safety retirees often rely on fixed retirement income after years of service in physically demanding and high-risk roles. Increasing the subtraction modification helps offset rising costs of living and recognizes the essential contributions these individuals have made to Maryland communities.

From an administrative standpoint, House Bill 653 expands an existing subtraction rather than creating a new credit or eligibility category. This approach minimizes additional complexity for taxpayers, tax professionals, and the Comptroller's Office. MSATP members can apply the phased-in amounts with relative ease while maintaining compliance and accuracy.

The gradual phase-in also provides transparency and certainty for both taxpayers and practitioners, reducing confusion and audit risk compared to more abrupt or complex changes to the tax code.

For these reasons, the Maryland Society of Accounting and Tax Professionals respectfully urges a Favorable Report on House Bill 653.

Respectfully Submitted,

Giavante Hawkins

Giavante' Hawkins

