

2026 HB0013 Testimony For 2026-01-29.pdf

Uploaded by: Alan Lang

Position: FAV

Testimony For HB0013

Honorable Delegates

Please enter a favorable report for HB0013.

I support

- Altering a certain subtraction modification under the Maryland income tax for retirement income attributable to an individual's employment as a public safety employee to include certain retirement income attributable to an individual's employment as a 9-1-1 specialist; and
- applying the Act to all taxable years beginning after December 31, 2025

I believe that 911 Specialists should be treated like other safety officers when it comes to getting a tax break on their retirement income. Currently, the following are getting a subtraction modification up to \$15,000 of their retirement income:

- “Public safety employee” means an individual who is a retired correctional officer; law enforcement officer; or fire, rescue, or emergency services personnel of the United States, the State, or a political subdivision of the State.
- “Emergency services personnel” means emergency medical technicians or paramedics.

We should adopt this bill to show our thanks to our retired 911 Specialists.

Please enter a favorable report for HB0013.

Alan Lang
45 Marys Mount Road
Harwood, Maryland 20776
Legislative District 30B
410-336-9745
Alanlang1@verizon.net
January 27, 2026

HB0013_FAV_City of Rockville_Income Tax - Subtract

Uploaded by: Christine Krone

Position: FAV



Testimony of the Mayor and Council of Rockville
HB 13 – Income Tax – Subtraction Modification – Public Safety Employee
Retirement Income (Supporting Our 9-1-1 Specialists Act)
SUPPORT

The Mayor and Council unanimously support HB 13, which expands eligibility for the public safety retirement income subtraction modification to 9-1-1 specialists. We are thankful to Delegate Vogel for sponsoring this important legislation in support of our highly dedicated 9-1-1 first responders.

Currently, eligible law enforcement, fire and rescue service staff, and emergency technicians and paramedics are entitled to this benefit. 9-1-1 responders are the first point of contact for individuals in crisis. These staff are instrumental in ensuring that those in distress quickly receive police, fire, and emergency services. Further, they are critical connection points to life saving and emergency response services. By including 9-1-1 specialists in the definition of “emergency services personnel,” HB 13 provides access to a well-deserved benefit currently available to other retired public safety professionals.

The City of Rockville’s dispatch system is integrated with Montgomery County. While the County 9-1-1 dispatch conducts most of the emergency call intake, some individuals initially contact the City police. In Rockville, we have talented staff that provide a variety of dispatch services. While the County handles most of the calls, City Police dispatchers receive calls from individuals in crisis, determine the severity of the issue, and send it to the County when the situation is deemed an emergency. Additionally, our staff provide dispatch services to bring law enforcement, fire and rescue, and emergency medical services personnel to a scene as needed.

In recent years, these public safety professionals have worked very long hours in response to higher call volumes and to provide support to individuals with increasingly complex needs. These are highly stressful jobs and turnover is common. We’ve seen staffing shortages across the State in recent months. HB 13 could serve as recruitment and retention tool for these essential positions.

While 9-1-1 and public safety dispatchers are not seen by those in need of emergency services, they are the voice of the public. They are steadfast professionals that provide essential community services that help save lives and prevent tragedy. These staff are truly the unsung heroes of public safety. For these reasons, we urge the Committee to provide HB 13 with a favorable report.

Testimony for HB 13 - 911 Dispatchers added to Hom

Uploaded by: Christopher Morgan

Position: FAV

January 29, 2026

RE: Favorable – HB 13: 911 Center Specialists added to the Home Town Heroes Act

Honorable Members of the Ways and Means Committee,

First, I want to thank Delegates Vogel, Reilly and Feldmark for their diligent work on HB 13.

My name is Christopher Morgan and I am the Executive Vice President of the Baltimore County Federations of Public Employees who represents approximately 1600 Baltimore County Employees including 250 active Baltimore County 911 Center Employees. I want to convey my support for House Bill 13. In 2022, 911 Dispatchers/Operators were correctly reclassified as First Responder/Emergency Services employees. These men and women who serve the citizens of the state of Maryland do an immensely difficult job for 12 -16 hours a day, 5 or more days a week for 25 or more years. These men and women are providing a very important and essential service to the citizens of Maryland. These 911 Dispatchers/Operators are experiencing every emergency call for service with the victims of these emergencies and should be considered the “TRUE” first responders.

The passing of HB 13 would be an additional tool for the State of Maryland to keep first responder retirees living in Maryland after their retirement. Many 911 Dispatchers/Operators have significant others who are also first responders and to have both of them covered under the Home Town Heroes Act could very well keep them living in Maryland throughout their retirement.

I believe the passing of HB 13 would guarantee that these hardworking 911 Dispatchers/Operators would get one step closer to truly being considered First Responders and it would show that the state of Maryland thanks them for their hard work.

Because of this, I strongly urge you to support HB 13.

Thank you for your time and consideration.

Sincerely,

Christopher Morgan
Executive Vice President
Baltimore County Federation of Public Employees Local #4883
1801 Glen Keith Blvd Suite #100
Towson, Maryland 21286
410-296-1875

HB 13 911 Specialists.pdf

Uploaded by: Denise Riley

Position: FAV



A Union of Professionals
AFT-Maryland

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md.aft.org

Kenya Campbell
PRESIDENT

LaBrina Hopkins
SECRETARY-TREASURER

**Written Testimony Submitted to the Maryland House Ways and Means Committee
HB 13 - Income Tax - Subtraction Modification - Public Safety Employee Retirement
Income (Supporting Our 9-1-1 Specialists Act)
January 28, 2026**

SUPPORT

Chair Wilkins and members of the Committee, AFT-Maryland asks for a favorable report on HB 13. Maryland has been a leader in reclassifying 9-1-1 Specialists as “first responders” and we now ask that the 9-1-1 Specialists be included in the Hometown Heroes Act.

Today, 9-1-1 Specialists use highly specialized protocols, training and equipment to provide life-saving triage to citizens and vital information to field responders. They initiate medical instructions and play a critical role in emergencies during traffic accidents, commitment of violent crimes, and large-scale disasters.

9-1-1 Specialists must be the calm in the storm. They often perform many functions at one time under stressful conditions. They are responsible for multi-channel radios, telephones and monitoring computer terminals. 9-1-1 Specialists must be able to communicate precisely and clearly in emergency situations, maintaining professionalism at all times.

In a study conducted by the National Library of Medicine¹ - 9-1-1 Specialists were surveyed to better understand the health challenges of their jobs. The results of the study showed that participants exhibited high levels of physical health complaints, depressive symptoms, alcohol abuse, PTSD, psychological inflexibility, and emotion dysregulation, as well as issues with mental distress and dissociation.

Lack of resources, benefits and incentives creates a significant shortage of well-trained and experienced 9-1-1 Specialists. The state needs to do more to recruit and retain personnel for this vital job. We ask for a favorable report. Thank you.

¹ Perez RA, Jetelina KK, Reingle Gonzalez JM. The Chronic Health Effects of Work-Related Stressors Experienced by Police Communications Workers. May 5, 2021.

HB13_FAV.pdf

Uploaded by: Donna Edwards

Position: FAV



MARYLAND STATE & D.C. AFL-CIO

Affiliated with the National AFL-CIO

Donna S. Edwards
President

Samuel Epps, IV
Secretary-Treasurer

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HB 13 - Income Tax - Subtraction Modification - Public Safety Employee Retirement Income (Supporting our 9-1-1 Specialists Act)

House Ways and Means Committee

January 29, 2026

SUPPORT

Donna S. Edwards

President

Maryland State and DC AFL-CIO

Madame Chair and members of the Committee, thank you for the opportunity to submit testimony in support of HB 13. On behalf of 700 affiliated unions, I offer the following comments.

911 specialists are essential as they are the first point of contact in moments of emergency. Providing immediate assistance, they receive calls, collect critical information, and dispatch the appropriate personnel to the scene. Their work is demanding and high-stress, often leading to severe mental health challenges and widespread staffing shortages.

HB 13 recognizes that 911 specialists play an integral role in our public safety workforce by affording them with the same tax benefits as their law enforcement and emergency response counterparts.

A 2025 study done by the National Emergency Number Association found nearly 70% of telecommunicators report daily pre-shift stress with “reduced performance/productivity.” A lack of resources, benefits, and incentives create a significant shortage of well-trained and experienced 911 specialists and stifles our recruitment efforts.

HB 13 attracts people to these positions and increases retention rates. For these reasons, we urge a favorable vote on HB 13.



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www.mddclabor.org



facebook.com/mddcaflcio



instagram.com/md_dc_aflcio

Vogel Testimony HB0013.pdf

Uploaded by: Joe Vogel

Position: FAV

JOE VOGEL
Legislative District 17
Montgomery County

Ways and Means Committee

Subcommittees

Education

Revenues



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THE MARYLAND HOUSE OF DELEGATES
ANNAPOLIS, MARYLAND 21401

HB13 - Income Tax - Subtraction Modification - Public Safety Employee Retirement Income House

Ways and Means Committee
Thursday, January 29th - 1:00 pm

Chair Wilkins, Vice Chair Feldmark, and Members of the Ways and Means Committee,

9-1-1 Specialists are the critical link between Marylanders in crisis and the first responders rushing to the scene. In moments of chaos and fear, they are the calm, trained professionals who gather lifesaving information, provide immediate guidance to callers in distress, and remain in constant communication with incident commanders to ensure effective coordination and timely resolution of emergencies. The decisions they make, often in just seconds, can mean the difference between life and death.

Despite serving as the first line of response in nearly every emergency, 9-1-1 Specialists are not treated equitably in retirement. Unlike other public safety professionals, these workers are currently excluded from the public safety retirement income tax subtraction afforded to peers.

HB 0013 corrects this disparity by expanding eligibility for the public safety retirement income tax subtraction to include 9-1-1 Specialists. Under this bill, eligible retirees age 55 and older would be able to subtract up to \$15,000 of their retirement income from their Maryland adjusted gross income—bringing 9-1-1 Specialists in line with other public safety employees.

HB 0013 ensures that 9-1-1 Specialists can retire with the dignity, fairness, and respect they have earned through decades of service under extraordinary pressure. These professionals dedicate their careers to protecting the lives of others. This bill is a clear and meaningful way for Maryland to recognize that service and say thank you.

I respectfully urge the Committee to issue a favorable report on HB 0013.

HB-13 Favorable Written Support - RIPLEY.pdf

Uploaded by: John Ripley

Position: FAV



BALTIMORE COUNTY
FEDERATION OF
PUBLIC EMPLOYEES
AFT / AFL - CIO / BCFPE Local #4883

John Ripley
BCFPE President
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Towson, Maryland 21286
Ph: 410-296-1875
Fax: 410-296-1879

**Written Testimony Submitted to the
Maryland House Ways and Means Committee
HB 13**

**Income Tax– Subtraction Modification – Public Safety Employment Retirement Income
(Supporting Our 9-1-1 Specialists Act)**

January 29, 2026

SUPPORT / FAVORABLE

Good afternoon Honorable Members of the House Ways and Means Committee.

My name is John Ripley, President of Baltimore County Federation of Public Employees (BCFPE Local #4883) representing Baltimore County 9-1-1 Center Specialist.

I respectfully call on this committee to issue a favorable report to **HB 13**, recognizing 9-1-1 Center Specialist as True First Responders by adding them to the Hometown Heroes Act.

Over the years I have witnessed these hard-working men and women perform very stressful, highly technical, ever changing and demanding public safety job. As a 9-1-1 Center Specialist they have demonstrated countless acts of sacrifice and commitment to Public Safety. 9-1-1 Center Specialist also commonly support communities that they live and serve in other wide-ranging ways.

The State has recognizes the work 9-1-1 Center Specialist by correctly re-classifying them as "First Responders." Now let's correctly add 9-1-1 Specialist to the Hometown Heroes Act. I urge you to support **HB 13**.

Thank you for your consideration.

Sincerely,

President John Ripley

Baltimore County Federation of Public Employees Local #4883

HB0013.pdf

Uploaded by: Kasia Gatchalian

Position: FAV

Re: SUPPORT for HB0013 – Income Tax – Subtraction Modification –
Public Safety Employee Retirement Income

Dear Chairman and Distinguished Members of the Ways and Means
Committee,

On behalf of the Baltimore County Federation of Public Employees, Local
4883, I respectfully submit testimony in support of House Bill 0013 – Income
Tax – Subtraction Modification – Public Safety Employee Retirement
Income.

The Baltimore County Federation of Public Employees recognizes that
Maryland faces significant fiscal constraints and that this Committee must
carefully evaluate the cost and return of every proposal. HB0013 represents a
targeted, fiscally responsible policy choice that supports workforce stability
while maintaining budget discipline.

This bill does not create a new benefit, nor does it expand eligibility beyond a
clearly defined and limited group. Instead, it modestly increases the
allowable subtraction from federal adjusted gross income for retired public
safety employees, including 9-1-1 Specialists—professionals whose roles are
already recognized by the State as essential to public safety operations.

By way of perspective, I offer my own experience. I am a 9-1-1 Specialist
and have served Maryland for 23 years. I have seven years remaining until
retirement, and like many of my colleagues, I am already evaluating whether
remaining in Maryland after retirement will be financially feasible. Policies

such as HB0013 play a meaningful role in that decision—not as a windfall, but as a factor that makes continued Maryland residency attainable.

From a budgetary standpoint, HB0013 helps address a costly and often overlooked issue: the outmigration of public safety retirees. When experienced professionals leave Maryland after retirement, the State loses more than income tax revenue—it also loses property tax contributions, consumer spending, and the informal but invaluable role retirees play as mentors, trainers, and community resources. Retaining these individuals supports a broader and more stable tax base without requiring additional appropriations.

Furthermore, HB0013 supports recruitment and retention in an occupation facing persistent staffing shortages. Turnover among 9-1-1 Specialists drives increased overtime usage, extended training costs, and burnout-related attrition—each of which places measurable strain on State and local budgets. Retention incentives that demonstrate long-term value reduce these downstream costs.

Although HB0013 did not advance in a prior session, the fiscal and workforce challenges it addresses have only intensified. This bill offers a balanced, preventative approach—recognizing essential service while safeguarding Maryland’s fiscal health.

For these reasons, the Baltimore County Federation of Public Employees, Local 4883, respectfully urges the Budget and Taxation Committee to issue a FAVORABLE report on HB0013.

Thank you for your time, thoughtful consideration, and commitment to fiscally responsible policymaking.

Respectfully submitted,

Kasia Hall

Treasurer, Baltimore County Federation of Public Employees, Local 4883

9-1-1 Specialist, (23 years)

Letter of Support for HB0013.pdf

Uploaded by: Mike McKay

Position: FAV

MIKE MCKAY
Legislative District 1
Garrett, Allegany, and Washington Counties



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THE SENATE OF MARYLAND
ANNAPOLIS, MARYLAND 21401

Joint Committees
Administrative, Executive,
and Legislative Review
Children, Youth, and Families
Program Open Space and Agricultural
Land Preservation

Williamsport Office
2N Conococheque Street
Williamsport Town Hall
Williamsport, Maryland

January 27, 2026

RE: Fire/EMS Coalition Support for HB0013

Dear Chair Wilkins, Vice Chair Feldmark, and Members of the Committee,

The Fire/EMS Coalition would like to express their support for House Bill 0013: **Income Tax – Subtraction Modification – Public Safety Employee Retirement Income (Supporting Our 9–1–1 Specialists Act)**. This bill will alter a certain subtraction modification under the Maryland income tax for retirement income attributable to an individual’s employment as a public safety employee to include certain retirement income attributable to an individual’s employment as a 9–1–1 specialist; and applying the Act to all taxable years beginning after December 31, 2025.

The Fire/EMS Coalition supports House Bill 0013.

Sincerely,

Senator Mike McKay
Representing the Appalachia Region of Maryland
Serving Garrett, Allegany, and Washington Counties

Voting Organizations:

Maryland Fire Chief’s Association (MFCA)
Maryland State Firefighter’s Association (MSFA)
State Fire Marshal (OSFM)
Maryland Fire Rescue Institute (MFRI)
Maryland Institute for Emergency Medical Services System (MIEMMS)
Metro Fire Chief’s Association
Professional Firefighters of Maryland

Our Mission Statement

The Maryland Fire/EMS Coalition unites Republicans and Democrats in support of fire/emergency services legislation that benefit all first responders. Becoming a member does not require taking positions on legislation; rather Coalition members are asked to offer support in a way that best benefits fire/emergency services in their respective Legislative Districts.

Harris-- HB 13, 911 Hometown Heroes.pdf

Uploaded by: Nettie Harris

Position: FAV

**Written Testimony Submitted to the
Maryland House Ways and Means Committee
By Nettie Harris, 911 Specialist, Baltimore City**

HB 13

**Income Tax– Subtraction Modification – Public Safety Employment Retirement Income
January 29, 2026
SUPPORT**

Good morning, Chair Wilkens, Vice Chair Feldmark, and members of the House Ways and Means Committee. My name is Nettie Harris, and I am a 9-1-1 specialist working for the city of Baltimore for the past 23 years. I am also a proud member of the City Union of Baltimore, AFT local 800, the union that represents a number of city employees, including our dedicated 9-1-1 call center specialists. I call on this committee to issue a favorable report to HB 13, the bill that would include the state's first responders who work in our state's different 9-1-1 call centers into the Hometown Heroes Act and allow them a bit of a tax break on their retirement incomes..

Our 9-1-1 operators handle on a daily basis police, fire, and ambulance calls. Our job is a very stressful one and it is common for us to help our residents in a wide selection of ways: Delivering babies, talking people through CPR, and staying on the phone to help our residents through crisis situations like housefires, domestic violence instances, and anything else I'm sure you can imagine. Recently, I personally have had to try to help someone, not always successfully, survive these trying situations. We have to live through the most traumatic situations– having to help people through crisis situations that can mean life or death to them.

The state recognizes the work 9-1-1 specialists do by classifying those specialists as “first responders.” Indeed that is precisely what a 9-1-1 specialist is, often the first person responding to life-threatening crises and are the first person a person experiencing serious situation reaches out to for help. Specialists have to play multiple roles when they take that emergency phone call: having to appropriately assess the problem, attempt to walk the caller through safety steps, and identify the appropriate agency to resolve the crisis. The work of the 9-1-1 specialist can be traumatizing, depending on the nature of the crisis.

We as a state recognize that other Hometown Heroes who act as first responders to very dangerous situations deserve a break on their taxes when it is time for them to retire; we are asking that we give those first responders who answer that 9-1-1 call be treated the same way. Again, we call for a favorable report to HB 13. Thank you.

MCPA-MSA HB 13 - Income Tax - Public Safety Employ

Uploaded by: Samira Jackson

Position: FAV



Maryland Chiefs of Police Association

Maryland Sheriffs' Association



MEMORANDUM

TO: The Honorable Jheanelle Wilkins, Chair and
Members of the Ways and Means Committee

FROM: Darren Popkin, Executive Director, MCPA-MSA Joint Legislative Committee
Andrea Mansfield, Representative, MCPA-MSA Joint Legislative Committee
Samira Jackson, Representative, MCPA-MSA Joint Legislative Committee

DATE: January 29, 2026

RE: **HB 13 INCOME TAX – SUBTRACTION MODIFICATION – PUBLIC SAFETY
EMPLOYEE RETIREMENT INCOME**

POSITION: **SUPPORT**

The Maryland Chiefs of Police Association (MCPA) and the Maryland Sheriffs' Association (MSA) **SUPPORT HB 13**. This bill includes 9-1-1 specialists in the definition for “emergency services personnel” thus making them eligible to receive retirement income attributable to the individual’s employment.

Under HB 13, 9-1-1 specialists are included in the definition for “emergency services personnel”, along with medical technicians and paramedics. This bill acknowledges and shows respect for the important and essential work that our 9-1-1 specialists do on a daily basis during emergency situations. Including 9-1-1 specialists in this bill is a decision that the MCPA and MSA see as valuable and necessary.

For these reasons, MCPA and MSA **SUPPORT HB 13** and urge a **FAVORABLE** committee report.

Allen--HB 13-- Favorable.pdf

Uploaded by: Todd Reynolds

Position: FAV

**Written Testimony Submitted to the
Maryland House Ways and Means Committee
By Cynthia Allen, 911 Specialist, Baltimore City**

HB 13

**Income Tax– Subtraction Modification – Public Safety Employment Retirement Income
January 29, 2026
SUPPORT**

Good morning, Chair Wilkens, Vice Chair Feldmark, and members of the House Ways and Means Committee. My name is Cynthia Allen, and I am a 9-1-1 specialist working for the city of Baltimore for the past 4 years. I am also a proud member of the City Union of Baltimore, AFT local 800, the union that represents a number of city employees, including our dedicated 9-1-1 call center specialists. I call on this committee to issue a favorable report to HB 13, the bill that would include the state's first responders who work in our state's different 9-1-1 call centers into the Hometown Heroes Act and allow them a bit of a tax break on their retirement incomes.

A typical day for a 911 specialist is to be the vital link between the public and emergency responders, managing high-stress calls to send police, fire, or EMS to scenes rapidly. Key duties include gathering precise location/incident information (the 5 Ws: Where, Who, When, What, Why) and providing appropriate pre-arrival instructions. While acting as a critical link between those in need and necessary help. This role involves managing highly sensitive materials, navigating high-stress, fast-paced environments, and utilizing complex technologies like Computer-Aided Dispatch (CAD).

The 911 Emergency Command Center is 24/7 which operates 365 days per year with three rotating shifts; morning, afternoon and overnight. I work the overnight shift which begins at 10:30 pm until 6:30 am. Each shift is made up of essential personnel. 911 center employees are classified as essential, requiring them to report to work during emergencies, inclement weather, and to work mandatory overtime or rotating shifts. Each shift is staffed with essential workers who must report to work daily as scheduled and committed to arrive in the call center on time respectfully.

911 dispatching is considered one of the most stressful professions in public safety, with over 90% of personnel reporting high emotional demands and stress due to daily exposure to traumatic, life-or-death situations; active violent events; child related emergencies; suicide and mental health crisis; talking callers thru CPR or child birth; helping someone deal with a loved one's death and abusive callers who are frantic, irate and screaming while trying to obtain critical information. This cumulative stress, caused by constant, high-stakes, and often graphic calls, leads to high rates of burnout, PTSD, and physical health issues.

As a 911 Specialist, we have to live through some of the most traumatic situations—having to help people through crisis situations that can mean life or death to them. For example: physical, sexual or emotional abuse; accidents (car or natural disasters), violence, sudden loss of loved ones, or family member and severe illness or injury.

Recruiting and retaining 911 dispatchers is extremely difficult, with many agencies facing critical crisis driven by high stress, burnout, and uncompetitive pay. Turnover, often exceeding 25% annually, creates chronic understaffing, forcing remaining employees into excessive overtime, which further increases burnout. For example: turnover and vacancies significantly disrupt workflow, leading to increased workloads, reduced productivity, and lower morale for remaining employees. Teams often face burnout due to covering extra responsibilities during hiring gaps.

The state recognizes the work 9-1-1 specialists do by classifying those specialists as “first, first responders.” That is precisely what a 9-1-1 specialist is, often the first person responding to life-threatening crises and are the first person a person experiencing a serious situation reaches out to for help. Specialists have to play multiple roles when they take that emergency phone call: having to appropriately assess the problem, attempt to walk the caller through safety steps, and identify the appropriate agency to resolve the crisis. As I am sure you can imagine, the job requires very skilled and highly qualified individuals who can work under extreme pressure, and far too often we have difficulties retaining people who are highly qualified to do this work.

We as a state recognize that other Hometown Heroes who act as first responders to very dangerous situations deserve a break on their taxes when it is time for them to retire; we are asking that we give those first responders who answer that 9-1-1 call be treated the same way. Again, we call for a favorable report to HB 13.

Thank you.

HB0013-WM_MACo_OPP.pdf

Uploaded by: Kevin Kinnally

Position: UNF



House Bill 13

*Income Tax - Subtraction Modification - Public Safety Employee Retirement Income
(Supporting Our 9-1-1 Specialists Act)*

MACo Position: **OPPOSE**

To: Ways and Means Committee

Date: January 29, 2026

From: Kevin Kinnally

Tax Incentives and Local Government Autonomy

Counties enter this Session facing heightened economic uncertainty, rising costs, and growing concern about federal funding instability that directly affects local budgets and service delivery. At the same time, counties continue to absorb new or expanded responsibilities without reliable, ongoing funding, making local revenue stability more critical than ever.

Counties are eager and committed partners in promoting economic growth and creating opportunity – and prefer local autonomy in determining the best way locally. **The Maryland Association of Counties (MACo) opposes state-mandated reductions in local revenue sources, but welcomes flexible, optional tools to serve and respond to local needs and community priorities.**

The General Assembly routinely considers broad or targeted tax incentives to stimulate economic growth, encourage beneficial activities, or attract and retain residents. These proposals sometimes focus exclusively on the State's tax structure, but often extend to local revenues as well.

In general, MACo stands for local self-determination. Counties, led by locally elected leaders directly accountable within the communities they serve, are best positioned to govern local affairs – ranging from land use to fiscal matters. MACo steadfastly guards local autonomy and consistently opposes one-size-fits-all policies that override local decision-making.

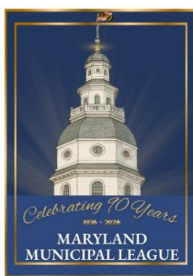
State tax incentives should be enacted as "local option" offerings to allow counties maximum flexibility in tailoring local policies to meet local needs and priorities. The State and its local governments already work together here, where the State routinely grants a state-level property tax credit, enabling county governments to enact their own local-option property tax credits.

MACo urges the Committee to primarily consider state income tax credits as the best means to incorporate local tax relief into a broader policy. MACo and county governments stand ready to work with state policymakers to craft flexible, optional tools to deliver broad or targeted tax incentives, but resist state-mandated changes that preclude local input.

MML - HB 13 - INFO.pdf

Uploaded by: Justin Fiore

Position: INFO



TESTIMONY

COMMITTEE: House Ways and Means

DATE: January 29, 2026

POSITION: Informational

BILL: HB 13

The Maryland Municipal League (MML) appreciates the intent of subtraction modification legislation and the impact it can have on businesses and residents. However, we do believe it is important to highlight that such bills have a trickle-down impact on municipal governments, which receive 17% of the local income tax from their residents.

Local governments are better positioned for success when their revenue sources are consistent, and they have opportunities to balance the scales with local consideration. This is why MML has long advocated for optional local tax credits versus state mandates or subtraction modifications. Similarly, we would advocate for state tax credits in lieu of subtraction modifications to meet the goals of the proposed legislation.

We ask you to keep this in mind when considering HB 13.

For more information relating to this piece of testimony, please contact:

Justin Fiore: Director, Advocacy and Public Policy, justinf@mdmunicipal.org