



STATE OF MARYLAND

OFFICE OF THE GOVERNOR  
**Wes Moore**

May 22, 2026

The Honorable Bill Ferguson  
President of the Senate of Maryland  
H-107 State House  
Annapolis, MD 21401

Dear President Ferguson,

In accordance with Article II, Section 17(c) of the Maryland Constitution, I will allow Senate Bill 148 – *Income Tax- Credit for 9-1-1 Specialist Retirement Income (Supporting Our 9-1-1 Specialists Act)* to be enacted without my signature.

Maryland's 9-1-1 specialists serve on the front lines of emergency response, though their work is too often unseen by the public. In moments of fear, confusion, and tragedy, they guide callers through various emergencies, assist vulnerable individuals in distress, and provide critical communication support to law enforcement, firefighters, and emergency medical personnel. Their professionalism, judgment, and composure save lives every single day.

The emotional and psychological demands these specialists experience are significant. They routinely manage high-stress situations and long shifts while maintaining the clarity and focus required to deploy emergency resources effectively and efficiently. As Maryland continues to strengthen its public safety systems, it is essential that we recognize and support the dedicated professionals who ensure those systems function when every second matters.

Senate Bill 148 establishes, for tax years 2026 through 2028, a nonrefundable income tax credit equal to 4.75% of the first \$15,000 of retirement income attributable to service as a 9-1-1 specialist, not to exceed \$700 per individual. The Maryland Department of Emergency Management (MDEM) is designated under this legislation to administer the tax credit

**100 State Circle, Annapolis, Maryland 21404**

**(410) 974-3400**

**TTY Users Call via MD Relay  
governor.maryland.gov**

application, approval, and certification process, with a cap of \$250,000 in certified credits annually. Should the applications exceed that cap in any given year, credits are to be distributed to qualified individuals on a pro rata basis.

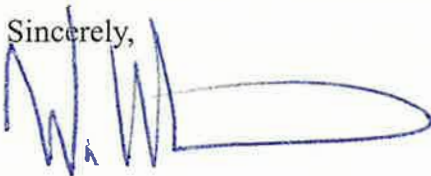
The legislation represents a meaningful step toward recognizing the important role that 9-1-1 Specialists play on local emergency management teams. I commend the General Assembly for advancing this recognition, and I am grateful for Senator Cheryl Kagan's continued dedication to honoring the essential role these professionals play in keeping Marylanders safe.

However, this legislation creates a complex administrative structure that will require continued work to ensure the intended benefits can be delivered effectively for eligible recipients. Tasking MDEM with administering an income tax credit, including managing annual caps, pro rata distributions, and the certification process, falls outside the core mission of a department whose primary responsibility is emergency preparedness and response. Effective tax credit administration requires the institutional expertise, systems, and infrastructure necessary to manage these functions with accuracy, consistency, and accountability to Maryland taxpayers. MDEM is not presently positioned to fulfill that role.

For this reason, my administration is committed to working with the sponsor to introduce legislation in the 2027 session to alleviate administrative barriers. In the interim, we will work collaboratively with the Comptroller's Office, Maryland Association of Counties (MACo), and MDEM to implement this legislation in a manner that is as administratively sound as possible and ensures that qualifying retired 9-1-1 specialists are able to access the benefit to which they are entitled.

For these reasons, Senate Bill 148 will take effect without my signature.

Sincerely,

A handwritten signature in blue ink, consisting of several vertical strokes followed by a long horizontal stroke that tapers to a point on the right.

Wes Moore  
Governor