

Western Connecticut COUNCIL OF GOVERNMENTS



February 27, 2026

Esteemed Chairs Gaston and Boyd,
Members of the Public Safety and Security Committee:

The Western Connecticut Council of Governments (WestCOG) appreciates the opportunity to provide comments in **support** of Raised Bill 373, *An Act Allowing a Personal Income Tax Deduction for Stipends Paid to Volunteer Firefighters, Volunteer Fire Police Officers and Volunteer Ambulance Members*.

Volunteer fire and emergency medical services remain a foundational component of Connecticut's public safety system. In many communities, volunteer departments provide the majority of emergency response capacity. At the same time, departments report declining volunteer numbers, rising training requirements, and increasing call volumes. Stabilizing and strengthening volunteer recruitment and retention is therefore both a public safety priority and a matter of fiscal prudence for municipalities.

Raised Bill 373 ensures that the stipends volunteers receive are not eroded by the state income tax. Notably, the bill covers a broader universe of volunteers than some related proposals, including volunteer fire police officers and volunteer ambulance members. That broader recognition appropriately reflects the full spectrum of volunteer emergency response. At the same time, the structure of the incentive may limit its practical impact. A deduction reduces taxable income, and its value depends on the taxpayer's marginal tax rate. Because stipends are typically modest, the resulting tax benefit may also be small.

By contrast, as discussed in WestCOG's separate comments on HB 5206, a credit structure provides a uniform, dollar-for-dollar reduction in tax liability and may offer a stronger and more predictable recruitment and retention incentive across income levels. If the Legislature's objective is to materially strengthen volunteer participation, a credit-based structure—or a coordinated framework across related bills—may more effectively advance that goal.

WestCOG supports the concept embodied in Raised Bill 373 as a constructive step toward strengthening volunteer emergency response capacity. At the same time, your Committee may wish to consider how the structure of state incentives can best achieve the shared objective of stabilizing and expanding volunteer participation statewide.

Preserving volunteer capacity is significantly more cost-effective than replacing it with fully paid municipal forces. Thoughtful, well-designed state incentives can help prevent future service reductions and property tax increases while maintaining Connecticut's tradition of community-based emergency response.

Thank you for your consideration.

Sincerely,

A handwritten signature in black ink that reads "Francis R. Pickering". The signature is written in a cursive style with a prominent horizontal line underlining the name.

Francis R. Pickering
Executive Director