

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 House Bill No. 5206, *An Act Establishing a Tax Credit Against the Personal Income Tax for Volunteer Firefighters Who Meet Certain Service Requirements*.

Volunteer fire and emergency services are a foundational component of Connecticut's public safety system. In many communities, volunteer departments provide the majority of emergency response capacity. However, departments report declining volunteer numbers, rising training requirements, and increasing call volumes. Without intervention, municipalities will face a stark choice: reduced service capacity or a transition to more costly paid or combination models, with corresponding pressure on local property taxes. A state income tax credit is a practical and responsible tool to help stabilize this system. Compared to the long-term costs of professionalization, even a modest state-level incentive represents a meaningful investment that can help preserve volunteer capacity and avoid substantial municipal cost escalation.

HB 5206 aligns directly with WestCOG's 2026 Policy Agenda, which calls for state-level incentives to recruit and retain volunteer first responders. State action is particularly important because municipal incentives, such as local property tax abatements, are generally limited to residents of the municipality providing the benefit. That structure does not reflect the increasingly regional nature of emergency response. Volunteer departments routinely rely on members who serve across municipal boundaries, and mutual aid systems are integral to public safety. A statewide tax credit recognizes that volunteer service benefits the broader public, not just a single town.

WestCOG offers three recommendations to strengthen the bill while preserving its core purpose:

1. Eligibility should be extended to volunteer emergency medical technicians and paramedics. In many communities, EMS recruitment challenges are as acute as those facing fire services. Including volunteer EMS personnel would ensure the incentive reflects the full scope of volunteer emergency response.
2. The statute should clarify that eligibility does not depend on residence in the municipality served. Supporting cross-jurisdiction service will improve recruitment flexibility and better align the incentive with real-world emergency response structures.
3. The Committee may wish to consider the structure of the credit to ensure it provides meaningful value across income levels. Volunteer departments depend heavily on younger members and individuals at varied income levels. Designing the credit so that it is broadly accessible will enhance its effectiveness as a recruitment and retention tool.

HB 5206 is not a symbolic gesture; it is a structural investment in preserving a cost-effective and community-based emergency response system. By acting now, the state can help stabilize volunteer capacity and reduce the likelihood of significant future fiscal impacts on municipalities and taxpayers.

WestCOG supports HB 5206 and appreciates the Committee's attention to strengthening Connecticut's emergency response infrastructure.

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 initial "F" and "P".

Francis R. Pickering
Executive Director