

Public Safety and Security Committee JOINT FAVORABLE REPORT

Bill No: SB-373 / [Bill Status](#) / [Public Hearing Testimony](#)

AN ACT ALLOWING A PERSONAL INCOME TAX DEDUCTION FOR STIPENDS PAID TO VOLUNTEER FIREFIGHTERS, VOLUNTEER FIRE

Title: POLICE OFFICERS AND VOLUNTEER AMBULANCE MEMBERS.

Vote Date: 3/17/2026

Vote Action: Joint Favorable

PH Date: 3/5/2026

File No.:

***Disclaimer:** The following JOINT FAVORABLE Report is prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and does not represent the intent of the General Assembly or either chamber thereof for any purpose.*

SPONSORS OF BILL:

Public Safety and Security Committee

REASONS FOR BILL:

This bill was raised in order to bring down certain barriers presented to volunteer emergency response personnel, which, as noted in multiple pieces of testimony, have often dealt with significant barriers due to advanced training requirements, lack of funding, and a higher volume of emergency calls. This bill establishes a \$2,000 tax stipend, issued by the municipality, for volunteer police, fire, and ambulance members.

RESPONSE FROM ADMINISTRATION/AGENCY:

None Expressed.

NATURE AND SOURCES OF SUPPORT:

Brian Lanoue, Representative, Connecticut General Assembly: Representative Lanoue is in support of the bill. He states that communities in Connecticut, including this in his district, rely on their first responders. He adds that the Covid-19 pandemic added a heavy burden on first responders, and now they are facing a large recruitment issue. He states that to earn the annual stipends, individuals need to make a certain number of meetings, training, and emergency calls, and then the stipend is taxed. He explains that the bill would exempt the first \$2,000 of the annual stipends paid to volunteer firefighter and ambulance members from the Connecticut Income Tax, which he hopes will increase recruitment and retention.

Francis R. Pickering, Executive Director, Western Connecticut Council of Governments (WestCOG): Mr. Pickering is in support of the bill. He claims the bill will ensure the stipends that

volunteers receive are not eroded by the state income tax, including volunteer fire, police officers, and volunteer ambulance members. Along with this, he states that the bill may limit its practical impact because stipends are typically modest, so the tax benefits might be small.

John Carew, Legislative Representative, Connecticut State Firefighters Association (CSFA):

Mr. Carew is in support of the bill. He states that fire departments across the states are having a serious recruitment and retention crisis. He claims that this tax deduction on volunteer firefighters, fire police officers, and ambulance members would have a strong impact on addressing this problem.

James M. Herman, Member, Griswold Volunteer Fire Department: Mr. Herman is in support of the bill. He states that volunteer firefighters risk their lives every day and the small stipend that some departments provide is a token of appreciation. He adds that in most departments the stipend is not guaranteed because firefighters must meet specific requirements. He claims that a tax on the stipend sends a bad message, however removing the tax would fix that.

Santo J Strano III, Previous Volunteer Firefighter: As a former volunteer Firefighter, Mr. Strano states that he understands that it is difficult for volunteer Firefighters to maintain a work life balance. For this reason, he believes the bill is important to helping volunteer firefighters and he is in support of the bill.

C. Marcella Kurowski: They are in support of the bill because they believe volunteer first responders deserve to be compensated.

Matt Mccoy, Volunteer firefighter, Griswold fire department: Mr. Mccoy is in support of the bill. He states that volunteer firefighters put their lives on the line with no expectation of anything in return. He adds that many times they pay out of pocket for fuel and maintenance and what little they get is taxed.

Mike Muszynski, CCM: Mr. Muszynski is in support of the bill because he claims it helps foster greater recruitment and retention of local first responders. He states that most of Connecticut's municipalities fire suppression services are volunteer. He adds that local EMS services have been facing a decrease in Emergency Medical Technicians (EMT's) because of increased training requirements and a lack of incentives. He states that many towns and cities utilize a variety of incentives to encourage recruitment, and state law allows municipalities to provide property tax relief up to \$2,000. He hopes that the additional income tax deduction proposed in the bill will further enhance recruitment and retention.

Samuel Gold, Executive Director, RiverCOG: Mr. Gold is in support of the bill. He states that it is well known that Connecticut municipalities are struggling with recruiting and retaining volunteers. He claims that studies show that the number of volunteer firefighters has dropped 50%. He states that in the RiverCOG region, many municipalities provide tax abatements or stipends as incentives, however, these have not been successful enough to fill in gaps.

Rosemary Morante: Ms. Morante is in support of the bill. She states that the number of volunteer firefighters has decreased by almost 63% since 2017, which has had a large impact on towns. She says that there are many reasons for this, including longer commutes, increased technical training, and family responsibilities. She explains that when she was growing up, volunteers could work near the fire stations so they would get there quickly during emergencies.

Richard Waselik, Captain, Jewett City Fire Department: Mr. Waselik is in support of the bill. He says that he has served in fire and EMS roles, in both volunteer and paid positions. He explains that stipends are not paychecks but reimbursements for an extraordinary commitment. He adds that there are many qualifications required for receiving a stipend, including completing an annual OSHA training requirement, obtaining Firefighter I certification, and attending weekly training drills. He adds

that all the requirements together add up to over 900 hours of service per year. He states that having a tax relief on the first \$2,000 of volunteer stipends would send an important message.

[Anonymous 46](#): Supports the bill for reasons unstated.

NATURE AND SOURCES OF OPPOSITION:

[John Ihde, Firefighter Child](#): As a descendant of a long line of firefighters, EMTs, and emergency medics Mr. Ihde feels that this bill will potentially cause harm to firefighters. Currently, his town of Ledyard has a poor budget, and this bill might worsen it. And he feels it is unfair to tax volunteer firefighters.

Reported by: Emma Rybacki, Clerk
Olivia Buczak, Assist. Clerk

Date: 3/26/26