

Overall, a state tax credit for volunteer first responders is a proactive way to invest in public safety, encourage community service, and recognize those who give their time and energy to keep their communities safe.

1. Strengthened Emergency Response & Public Safety

- **Provides Critical Services to Communities:** Volunteer first responders, including firefighters, EMTs, and rescue personnel, play a critical role in providing emergency services, especially in smaller towns and rural areas where paid departments are not feasible.

2. Improved Recruitment, Recognition & Retention

- **Encourages Recruitment:** Offering a tax credit makes volunteer positions more appealing, which can help recruit new volunteers, especially in rural or underserved areas where departments struggle to find enough personnel.
- **Recognition:** Volunteers who receive financial recognition are more likely to reinvest in their training and equipment, strengthening local emergency services. They often risk their lives and dedicate significant time, balancing these duties with full-time jobs and family. A tax credit recognizes this sacrifice.
- **Retention:** Many volunteers work demanding hours without financial compensation in addition to their day job. A tax credit acknowledges their service, and encourages longer-term participation and less turnover. This is particularly important in rural areas where it's difficult to maintain staffing.

3. Promote Public Safety in Rural Areas

- **Improved Training and Readiness:** By making volunteerism more attractive, the tax credit can lead to better-staffed, better-prepared departments, ultimately improving public safety.
- People often travel through rural areas on their way to other parts of the state. Responders in rural areas often help people from outside the local community; a statewide tax incentive benefits the entire state.

4. NM State Specifics / Responder Impact

- Over the life of the bill a responder could receive \$10,000, a considerable amount to most NM families.
- A state tax credit is a relatively small cost compared to the budget savings of increasing paid department staffing.
- Call volume is increasing annually across the State.
- Areas where paid departments aren't possible, this could be a lifeline for them to keep members active.
- Volunteers spend money out of pocket. A tax credit would lessen financial impacts to responders.
- Other states and municipalities have provided the tax credits to good effect.

Conclusion

A tax credit is not the panacea for the issues we face with recruitment and retention. But it will help. There are multiple reasons someone volunteers to be an EMS/Fire responder, and financial compensation isn't one of them. Financial recognition for their service will help many defray miscellaneous related expenses, and help them feel more valued for their service.

A \$1,000 tax credit is enough to show that people are valued, but not so much that it will attract people for the wrong reasons. It may also spur people to pursue certification and licensure – increasing the overall capabilities of the EMS/Fire community in NM.