March 20, 2018

The Honorable Heath Flora

Member, California State Assembly

State Capitol, Room 3098

Sacramento, CA 95814

**RE: Assembly Bill 2727 - SUPPORT**

Dear Assembly Member Flora:

The Board of Supervisors of XXXX County offer our support for your Assembly Bill 2727, which provides a personal income tax credit for costs incurred for training and equipment by qualified firefighters. XXXX County has XX rural fire districts, mostly comprised of volunteer firefighters.

 Rural fire districts rely heavily upon the volunteer services of members from their communities to provide a critical public service, responding to structure fires and emergency response calls. In addition, these firefighters are often on the first line of defense, along with the California Department of Forestry and Fire Protection, on the devastating wildland fires in their own communities. In some parts of rural California, volunteer firefighters are the only local fire department.

Over the years, the training requirements and equipment for volunteer (and paid personnel) have increased in time and expense. While the fire districts generally provide the minimum training and safety equipment, often these individuals are not reimbursed for travel to the required training and incur expenses on additional training or higher quality safety equipment. It has become increasingly difficult for the rural fire districts to recruit and retain volunteer firefighters.

AB 2727 would provide a personal income tax credit up to 80 percent of the amount incurred by qualified firefighters, not to exceed $1,500 a year. This is a small recognition that these individuals that put their lives on the line to protect the lives and properties of others within their community deserve to have some of their self-paid costs mitigated with a tax credit.

 For these reasons, XXXX County supports AB 2727. If you should have any questions or concerns, please do not hesitate to contact XXXX at (xxx) xxx-xxxx.

Sincerely,

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