



February 7, 2024

Senator Guy Guzzone, Chair
Senate Budget & Taxation Committee
3 West, Miller Senate Office Building
Annapolis, Maryland 21401

Position: FAVORABLE

Re: SB580 Sales & Use Tax - Nonprofit Organizations Maintaining Memorials - Exemption

The Professional Fire Fighters of Maryland represents more than 10,000 active and retired professional fire fighters and emergency medical services personnel who proudly serve the citizens of the State of Maryland.

This legislation would cover the Maryland Fire & Rescue Services Memorial Foundation which is responsible for maintaining the memorial that honors all fire fighters that have died in the line of duty in the State of Maryland. Notably, this memorial is located on State property just footsteps outside the buildings of the State Capital Complex.

The legislation as proposed is good common-sense tax policy to not assess a sales tax on monetary proceeds raised by non-profit organizations that in turn are used to maintain or make improvements to memorials located on State owned property.

On behalf of the members of Professional Fire Fighters of Maryland, we urge a bipartisan and unanimous favorable report on Senate Bill 580.

Submitted respectfully,

Jeffrey Buddle, President
Professional Fire Fighters of Maryland

The membership of the Professional Fire Fighters of Maryland includes 27 IAFF local affiliates from the following jurisdictions:

Federal: Aberdeen Proving Grounds, Fort George G. Meade, National Capital Federal Fire Fighters, National Institutes of Health

State: Baltimore / Washington International Airport

Local: Annapolis City, Allegany County, Anne Arundel County, Baltimore City (2 affiliates), Baltimore County, Carroll County, Cecil County, Charles County, Cumberland City, Frederick County, Garrett County, Hagerstown, Howard County, Montgomery County, Ocean City, Prince Georges County, Queen Annes County, Salisbury, St. Mary County, Talbot County, Worchester County