



HB 1306 - Admissions and Amusement Tax - Food and Beverages
House Ways and Means Committee
February 27, 2024
Position: Unfavorable

Dear Chairman Atterbeary, Vice-Chair Wilkins, and Members of the Committee,

I am writing in opposition to HB 1306 - Admissions and Amusement Tax - Food and Beverages

My name is Jennifer Abney. I am a resident of Anne Arundel County and the Region Vice President of the Northeast for Cinemark Theaters. We operate three locations in Maryland (Anne Arundel, Howard & Baltimore County) and I am concerned that passage of this bill could result in implementation of an additional 2% concession tax which will financially hurt our company.

Our company is still working to recover from the pandemic with attendance levels still below pre-pandemic levels. The labor strikes in Hollywood in 2023 dealt us an additional blow. The strikes have reduced the number of films being released which further impacts our attendance. An additional 2% tax on our concessions will force us to raise prices to compensate, creating yet another obstacle to overcome.

As a resident of Maryland, and someone not immune to inflation, I am against this additional tax. When businesses are forced to raise their prices due to increasing tax burden, it impedes my family's ability to take advantage of out of home entertainment.

Thank you for your time.

Respectfully,

Jennifer Abney
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