

## Testimony Against HB0997

Honorable Delegates

Please enter an unfavorable report against HB0997.

I am against

1. Authorizing a county or a municipal corporation to impose the admissions and amusement tax on certain gross receipts derived from the sale of food or beverages for consumption on the premises;
2. prohibiting the imposition of the admissions and amusement tax on certain sales of food or beverages;
3. establishing a maximum tax rate of 3 percent that a county or a municipal corporation may set on the sale of food or beverages; and
4. providing that a certain combined maximum tax rate does not include a tax rate on the sale of food or beverages.

At a time when food prices are increasing and another bill wants to raise the price of sugary beverages by 2 cents per ounce, this bill will make it that much harder for bars and restaurants to stay in business. The fiscal note assumes all of these businesses will be able to pass on this tax to its customers.

Once again, the bill sponsors know that directly raising property taxes and income taxes will cause the ire of the voters, especially when the Governor and County Executives are promising that taxes will only be raised on the rich. Thus, the only target left is to raise taxes and fees against businesses and hope the consumers will not join in with the businesses to protest. So many have been conditioned to support taxing the evil corporations, that they do not realize those who buy the products and services of these corporations will pay these indirect taxes.

Instead of finding additional revenue sources to pay for the budget, please find programs to cut or to delay such as the red line and the educational blueprint.

So please enter an unfavorable report against HB0997.

Alan Lang  
45 Marys Mount Road  
Harwood, MD 20776  
Legislative District 30B  
410-336-9745 even if  
[Alanlang1@verizon.net](mailto:Alanlang1@verizon.net)

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