

The B&O Building
2 N. Charles Street, Suite 600
Baltimore, MD 21201
410.752.8700
410.752.6868 Fax
www.fandpnet.com

Albert B. Randall, Jr.
Direct 410.230.3622
arandall@fandpnet.com
Admitted in Maryland

TESTIMONY IN SUPPORT OF HB0139
Sales and Use Tax - Tax-Free Day - Veterans' Day

Ways and Means Committee
January 23, 2026

Dear Chair Wilkins, Vice Chair Feldmark and Members of the Committee,

As a former enlisted soldier in the Maryland Army National Guard, I write to express my wholehearted support for HB0139, which proposes to designate Veterans' Day as a sales tax-free day for veterans, National Guard and Reserve members in the State of Maryland. This initiative not only serves as a meaningful gesture of gratitude to our veterans but also provides them with a well-deserved economic incentive to help kick off pre-holiday season shopping Maryland, benefitting our state's retail and hospitality industries.

Given Maryland's rich history of military service, I believe it is crucial to acknowledge the immense sacrifices made by our veterans, National Guard and Reserve members. Veterans' Day serves as a poignant reminder of the courage, dedication and selflessness displayed by these individuals who have safeguarded our freedoms. Granting them a sales-tax free day is a tangible way to express our gratitude and appreciation for their service.

Many of our veterans struggle with 5% of Maryland veterans living in poverty and nearly 24% of Maryland veterans having a service-connected disability. This bill would give those in need a chance to enjoy a sales tax-free shopping day that would help them obtain necessities of daily living while giving other state veterans the chance to participate in early holiday-season shopping and dining. By making Veterans' Day a sales tax-free day, we not only honor our

veterans but also empower them with a financial incentive to participate in the holiday shopping experience.

This initiative can also stimulate local businesses by encouraging increased foot traffic and sales on Veterans' Day. As veterans, National Guard and Reserve members take advantage of the tax-free day, they contribute to the economic growth of our communities. This mutually beneficial arrangement not only supports our veterans but also fosters a sense of community engagement and solidarity.

Furthermore, creating a sales tax-free day on Veterans' Day aligns with the values of inclusivity and recognition of diverse forms of uniformed service. National Guard and Reserve members, who play a crucial role in homeland defense and disaster response, deserve the same acknowledgement as active-duty military personnel. This legislation reflects a commitment to honoring all those who have served our country.

Lastly, the amendments made to this year's bill, by limiting the scope of the purchases and allowing the Comptroller discretion to suspend the day, make this bill fiscally responsible while still providing for Maryland veterans.

For these reasons, I request a favorable report on HB0139.

Very truly yours,

Albert B. Randall, Jr.
Albert B. Randall, Jr., Esq.