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Budget and Taxation Committee
Chair, Capital Budget Subcommittee

Chair, Senate Democratic Caucus

THE SENATE OF MARYLAND
ANNAPOLIS, MARYLAND 21401

Testimony of Senator Craig J. Zucker
Senate Bill 624 – Income Tax - Automated External Defibrillator Tax Credit
March 7, 2023
1:00 PM
Position: Favorable

Good afternoon, Chair Guzzone, Vice Chair Rosapepe, and distinguished members of the committee. It is my pleasure to testify today in **support of Senate Bill 624 – Income Tax - Automated External Defibrillator Tax Credit.**

Senate Bill 624 authorizes a tax credit for the first \$500 of the purchase price of an Automated External Defibrillator (AED) purchased at a restaurant in the state. The credit is applicable for only one AED at a restaurant location in the State with an annual gross income of at least \$400,000. An individual or business entity that owns a restaurant in the State may claim up to \$1,500 in credit in a taxable year.

The American Heart Association reports that there are more than 350,000 out-of-hospital cardiac arrests annually in the United State a year, with nearly 90% of them being fatal. By incentivizing restaurants with a tax credit to purchase an AED, we will be able to save the lives of people experiencing these medical episodes in public settings that could not otherwise be treated in time by Emergency Medical Services (EMS).

I would like to thank the members of the Budget and Taxation committee, as almost everyone has signed as a cosponsor of this bill. For these reasons, I urge the committee for a favorable report on Senate Bill 624. Thank you for your kind consideration.