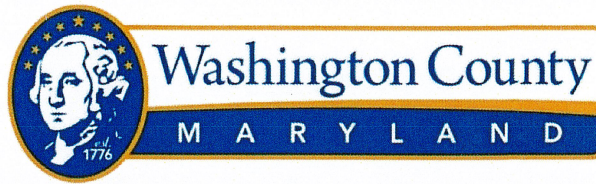


John F. Barr, *President*
Jeffrey A. Cline, *Vice President*



Derek Harvey
Wayne K. Keefer
Randall E. Wagner

**BOARD OF COUNTY COMMISSIONERS OF
WASHINGTON COUNTY, MARYLAND**

February 28, 2023

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

Re: SB 533 – Washington County – Admissions and Amusement Tax – Repeal: OPPOSE

Dear Senator Guzzone:

The Board of County Commissioners of Washington County, Maryland (the “Board”), by a vote of 5-0, opposes Senate Bill 533. Senate Bill 533 repeals the authority of Washington County and municipal corporations in Washington County to impose an admissions and amusement tax.

This bill seeks removal of enabling legislation that allows local governing bodies to impose an admissions and amusement tax on certain taxable entertainment activities. The Board opposes this bill because it unfairly targets Washington County and its municipalities with repeal of taxing authority that other counties and municipalities possess. The Board believes that the decision to impose or forego this tax should be made locally by governing bodies assessing local economic conditions. The enabling authority provides localities with flexibility to adjust taxing policy based on local needs.

In Washington County, the Board is considering whether to terminate collection of the admissions and amusement tax. However, the Board would like to retain the authority to impose or forego the tax based on future economic conditions. The Board further believes that municipalities in Washington County should have the same policy discretion.

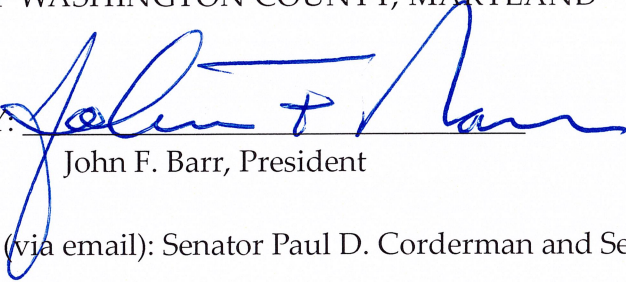
For the foregoing reasons, the Board of County Commissioners of Washington County respectfully urges the Committee to act unfavorably on SB 533.

Budget and Taxation Committee
SB 533
Page 2

Sincerely,

BOARD OF COUNTY COMMISSIONERS
OF WASHINGTON COUNTY, MARYLAND

BY:



John F. Barr, President

cc (via email): Senator Paul D. Corderman and Senator Mike McKay