SENATE BILL 624

Income Tax – Automated External Defibrillator Tax Credit

March 9, 2023

Position: Favorable with Amendments

Mr. Chairman and Members of the Budget and Taxation Committee:

The *Restaurant Association of Maryland* supports SB 624, which would provide a tax credit for Maryland restaurants with at least $400,000 in annual gross income that voluntarily purchase an Automated External Defibrillator (AED) for use at the restaurant.

According to the Maryland Institute for Emergency Medical Services Systems (MIEMSS), new AEDs can cost $880 to $1,700 per device (excluding device maintenance costs). The tax credit provided under this legislation will be of benefit to those restaurants that choose to purchase such devices.

Under current Maryland law (§13-517 of the Education Article) and related regulations, facilities and businesses that choose to participate in Maryland's Public Access AED Program must comply with registration, certification and training requirements. Related CPR and AED training costs can range from $75-$115 per person. Because these devices are easy to operate, we request that this legislation be amended to specify that the related CPR and AED training is not required for restaurants that choose to purchase AED devices. We also request that the bill also be amended to provide civil liability protection for restaurants that choose to purchase and maintain AED devices. We believe these amendments will encourage more restaurants to take advantage of this tax credit.

In a 2017 MIEMSS Report to the Maryland General Assembly, the incidence (a measure of probability) of cardiac arrests at restaurants is very low compared to other ranked location types in the tables on pages 13 and 14 of the report (locations are ranked from highest to lowest). Restaurants rank at #26 out of 31 location types in Table 1 of the report; and restaurants rank at #23 out of 26 location types in Table 2 of the report. Therefore, we strongly oppose mandating AED devices for restaurants. We appreciate and support the tax credit incentive approach of this legislation instead.

For these reasons, we urge a favorable report with the requested amendments.

Sincerely,

Melvin R. Thompson
Senior Vice President
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