



**MARYLAND STATE  
LICENSED BEVERAGE ASSOCIATION**

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TO: The Honorable Vanessa E. Atterbeary, Chair  
Members, House Ways and Means Committee  
The Honorable Darryl Barnes

FROM: J. Steven Wise  
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DATE: March 2, 2023

RE: **SUPPORT** – House Bill 1074 – *Income Tax – Automated External Defibrillator Tax Credit*

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The Maryland State Licensed Beverage Association (MSLBA), which consists of approximately 800 Maryland businesses holding alcoholic beverage licenses (restaurants, bars, taverns and package stores), **supports** House Bill 1074.

This legislation would provide an income tax credit for a business entity that purchases an Automated External Defibrillator (AED).

MSLBA believes this legislation takes the right approach toward increasing the availability of AEDs in public places by incentivizing the purchase of them. We believe businesses such as the bars, restaurants, taverns, and package stores operated by MSLBA members will take advantage of this tax credit and make AEDs more readily available when a cardiac arrest occurs.

Other legislation pending before the General Assembly, such as House Bill 288, would mandate their purchase, and we do not believe that is the correct approach. The Maryland Institute for Emergency Medical Service Systems recently conducted a study to help determine the most effective locations for placement of AEDs. The study looked at the locations of sudden cardiac arrests in the State and found that only 1% of all out-of-hospital cardiac arrests occurred in restaurants during the 2.5-year period studied. While that statistic weighs against an AED mandate, a tax credit such as that proposed in House Bill 1074 would be an effective way to increase their availability.

For these reasons, MSLBA supports House Bill 1074.