



Maryland Municipal League
The Association of Maryland's Cities and Towns

TESTIMONY

February 28, 2023

Committee: House Ways and Means Committee

Bill: HB 1094 – Sales and Use Tax – Rate Reduction

Position: Oppose

Reason for Position:

The Maryland Municipal League opposes HB 1094, which would lower the municipal admissions and amusement (A&A) tax from 11% to 10%.

Municipalities in Maryland are limited in the ways in which they can generate revenue and the A&A tax is one tax municipalities are authorized to impose; even though not everyone does. This is the closest thing cities and towns have to a sales tax that is placed on the consumer, lightening the burden on property taxes. Even a slight reduction in municipal revenue from this A&A tax may result in a reduction in services or a tax hike on property owners.

For these reasons we respectfully request that the committee report HB 1094 unfavorably.

FOR MORE INFORMATION CONTACT:

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