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**TESTIMONY IN SUPPORT OF SB176
SALES AND USE TAX - TAX FREE DAY - VETERANS' DAY**

Budget & Taxation Committee
January 24, 2024

Chair Guzzone, Vice-Chair Rosapepe and Members of the Committee,

As a former enlisted soldier in the Maryland Army National Guard, I am writing to express my wholehearted support for SB176, which proposes to designate Veterans' Day as a sales tax-free day for veterans, National Guard, and reserve members in the state of Maryland. This initiative not only serves as a meaningful gesture of gratitude to our veterans but also provides them with a well-deserved economic incentive to help kick off pre-holiday season shopping in Maryland, benefitting our state's retail and hospitality industries.

Given Maryland's rich history of military service, I believe it is crucial to acknowledge the immense sacrifices made by our veterans, National Guard, and reserve members. Veterans' Day serves as a poignant reminder of the courage, dedication, and selflessness displayed by these individuals who have safeguarded our freedoms. Granting them a sales tax-free day is a tangible way to express our gratitude and appreciation for their service.

Many of our veterans struggle, with 5% of Maryland veterans living in poverty and nearly 24% of Maryland veterans having a service-connected disability. This bill would give those in need a chance to enjoy a sales tax-free shopping day that would help them to obtain necessities of daily living while giving other state veterans the chance to participate in early holiday-season shopping and dining. By making Veterans' Day a sales tax-free day, we not only honor our

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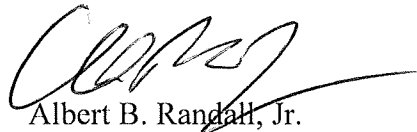
veterans but also empower them with a financial incentive to participate in the holiday experience.

This initiative can also stimulate local businesses by encouraging increased foot traffic and sales on Veterans' Day. As veterans, National Guard, and reserve members take advantage of the tax-free day, they contribute to the economic growth of our communities. This mutually beneficial arrangement not only supports our veterans but also fosters a sense of community engagement and solidarity.

Furthermore, creating a sales tax-free day on Veterans' Day aligns with the values of inclusivity and recognition of diverse forms of uniformed service. National Guard and reserve members, who play a crucial role in homeland defense and disaster response, deserve the same acknowledgment and benefits as active-duty military personnel. This legislation reflects a commitment to honoring all those who have served our country.

For these reasons, I request a favorable report on SB176.

Sincerely,

A handwritten signature in black ink, appearing to read "Albert B. Randall, Jr.", with a long horizontal flourish extending to the right.

Albert B. Randall, Jr.