

BENJAMIN BROOKS
Legislative District 10
Baltimore County

Education, Energy, and the
Environment Committee
Energy Subcommittee

Chair, Joint Electric Universal
Service Program Workgroup



THE SENATE OF MARYLAND
ANNAPOLIS, MARYLAND 21401

Annapolis Office
James Senate Office Building
11 Bladen Street, Room 303
Annapolis, Maryland 21401
410-841-3606 · 301-858-3606
800-492-7122 Ext. 3606
Benjamin.Brooks@senate.state.md.us

District Office
Windsor Mill Office
8419 Liberty Road, Suite B
Windsor Mill, Maryland 21244
410-496-4037

TESTIMONY IN SUPPORT WITH AMENDMENT 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,

Thank you for the opportunity to testify before you on SB176, Sales and Use Tax - Tax-Free Day - Veterans' Day. The purpose of this bill is to establish a sales tax-free day on Veterans' Day for veterans who have served in the National Guard, active-duty military, or reserve component of the uniformed services.

In his first State of the State address, Governor Moore said: "If we are serious about growing our economy, it begins by making Maryland the best state to be a veteran. They are lifelong contributors, and lifelong taxpayers". Last year, the General Assembly followed through on its commitment to veterans and passed the "Keep Our Heroes Home Act" and the "Healthcare for Heroes Act" which lowered the tax-burden for veteran's retirement income and healthcare expenses.

To make Maryland the best place for veterans to live, work, and raise a family, we should build on this great progress by establishing a tax holiday in honor of those who have bravely served our country and our state. For the nearly 360,000 veterans in our State, a tax-free day on November 11th would not only provide a tangible benefit in the form of financial relief but also serve as a public acknowledgment of their service. It is a small yet powerful way to say 'thank you' to our veterans, letting them know that their sacrifices are recognized and valued.

The concept of a tax-free day is not new to Maryland. Each year, the Comptroller's Office and numerous retailers successfully implement a tax-free week dedicated to supporting parents and teachers during the back-to-school season in August. Similarly, this bill could positively impact the economy by encouraging spending within our state. Veterans, who might otherwise refrain from making certain purchases, would be incentivized to spend more, knowing they are exempt from the sales tax on this day. This increase in spending would not only benefit the veterans but also stimulate local businesses and, by extension, the state's economy.

SB176 represents an opportunity for Maryland to lead by example in showing gratitude to our veterans. It's a practical measure that offers financial relief, stimulates the economy, and most importantly, serves as a symbol of our collective appreciation for those who have served with honor.

For these reasons, I am requesting a favorable report on SB176.

With kindest regards,

A handwritten signature in cursive script that reads "Benjamin T. Brooks".

Benjamin Brooks