



MARYLAND  
**HORSE**  
COUNCIL

P.O. Box 606 | Lisbon, Maryland 21797  
[www.mdhorsecouncil.org](http://www.mdhorsecouncil.org)

*One Common Bond: The Horse*  
*One Common Voice: The Horse Council*

In the House Ways & Means Committee, March 11, 2024

Testimony of the Maryland Horse Council on HB 1515

Sales and Use Tax - Rate Reduction and Services - UNFAVORABLE

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The Maryland Horse Council (MHC) is a membership-based trade association that represents the state-wide horse industry in Maryland. Our members include horse farms; horse related businesses; equestrian competitors; trainers; individual enthusiasts; equine-assisted therapy programs; and breed, interest, and discipline associations. We represent over 500,000 Marylanders who make their living with horses, or who just own and love them.

HB 1515 will affect every business that provides services to horse owners and horse farms, including, to name just a few:

- veterinarians
- farriers (horse shoers)
- most boarding operations
- training (except race horses)
- livestock breeding
- nutrient management consultants
- feed, fuel and other supply deliveries
- pasture management consultants
- saddle fitters
- fencing installation and repair
- barn and outbuilding construction
- breeding services
- soil conservation professionals
- lawyers
- consultants
- accountants
- real estate agents
- landscapers
- and more.

Many of the providers of these services are extremely small businesses or sole proprietors. Vets and farriers, for example, are often sole proprietors, with no support staff and no in-house bookkeeping, legal or accounting departments. They spend their days on the road going from farm to farm to provide their services. Compliance with this new requirement would impose an extraordinary burden on them.

And many of the consumers of these services are small businesses that operate on extremely tight margins. Nineteen of Maryland's counties abut other states. These consumers can easily obtain services from out of state providers. That will hurt businesses, cost jobs, and ultimately produce no tax revenue for Maryland on those transactions.

We understand the need for revenue to continue to fund important state priorities. But as Anne Arundel County Executive Stuart Pittman said in Annapolis on March 6 (as quoted in *Maryland Matters*, March 7, 2024) "A third of our largest corporations paid zero income tax, . . . the wealthiest 1% of our residents pay a smaller share of their income than the rest of us." The needed revenue should be found there, not by further burdening our small businesses and households.

Respectfully submitted,

**THE MARYLAND HORSE COUNCIL**  
(844) MDHORSE (844-634-6773)  
info@mdhorsecouncil.org