

January 27, 2025

The Honorable Guy Guzzone
Budget & Taxation Committee
3 West Senate Office Building
Annapolis, Maryland 21401

Re: SB324 – Admissions and Amusement Tax – Food and Beverages

Dear Chairman Guzzone and Members of the Committee:

The Allegany County Chamber of Commerce opposes **SB324 – Admissions and Amusement Tax – Food and Beverages**.

As an organization representing numerous businesses in Allegany County reliant on tourism, we are concerned for how these increased costs for visitors will impact them. If applied, it would directly increase the overall costs to tourists. Opening the option to implement varying tax rates and rules would lead to confusion and may discourage tourists from visiting one part of the state over another. Allegany County is positioned in a region that includes West Virginia, which has beautiful destinations and similar attractions for outdoor recreation. With this in mind, those destinations could become more attractive when considering budgeting.

Although we understand this is an opportunity for local governments to pull in additional revenue, overall, it puts Maryland, and ultimately Allegany County, at risk of being less competitive as a destination. Since 2020, our community has seen a dramatic increase in tourism as a major employer, accounting for dozens of new businesses, and hundreds of jobs. Prices have already increased over the past two years, with the average household placing more discretion on dining out and other extra expenses related to travel and destinations. We simply cannot risk the negative impact of this on our community.

For these reasons, the Allegany County Chamber of Commerce respectfully requests an **Unfavorable Report** on Senate Bill 324.

Sincerely,



Juli McCoy
President & CEO
juli@alleganycountychamber.com

cc: Allegany County Delegation