



TO: Senate Budget & Taxation Committee
FROM: Garrett County Chamber of Commerce
DATE: January 29, 2025

RE: **OPPOSE SENATE BILL 324** – Admissions and Amusement Tax – Food and Beverages

The Garrett County Chamber of Commerce is the largest professional business association in Garrett County with nearly 500 members representing every industry in the region. The Chamber was formed to organize, support, and represent Garrett County's business community in advancing common interests and promote our county's hospitality and recreation industries by attracting visitors through comprehensive marketing.

As introduced, Senate Bill 324, generally, would allow a county or local government to charge restaurants, bars, cafeterias, eateries, and more a gross receipts tax of up to 3% on the sale of food, alcoholic beverages, soda, bottled water, and candy.

Garrett County prides itself on its hospitality offerings. Levying this tax on our local restaurants and eateries would put us at a competitive disadvantage and add to the costs of these businesses, lead to price increases for our visitors, and be a drain on our local community.

Garrett County lies in an area with easy access to Maryland's neighbors - Pennsylvania and West Virginia. Garrett businesses enjoy an advantage over them in this regard because Pennsylvania allows localities to set up their own local GRT based on industry and West Virginia has a local GRT. Adding this would create a new, complex method of tax collection for our businesses.

This legislation will hurt Garrett County businesses. For these reasons, the Garrett County Chamber of Commerce respectfully requests an **unfavorable report** on **SB324**.

