



January 27, 2025

Maryland Senate  
Senator Guy Guzzone, Chair  
Budget and Taxation Committee  
Miller Senate Office Building  
Annapolis, Maryland 21401

RE: Opposition of SB 324 - Admissions and Amusement Tax - Food and Beverages

Chairperson Guzzone and Members of the Committee,

My name is Matt Libber, and I am the Legislative Committee Chair for the Maryland Tourism Coalition (MTC). I am writing to you today to express MTC's opposition to House Bill 1306. The Maryland Tourism Coalition is a trade organization with members representing all areas of tourism in the State of Maryland. Our mission is to support businesses and organizations that cater to the tourism industry through education, networking, and advocacy. As such, MTC asks the committee to vote in favor of this bill.

MTC opposes this legislation as government overreach in the collection of taxes. This bill would add additional taxes on food and beverage sales for events and activities but also everyday meals at restaurants for Maryland families. These food and beverage items are already subject to State sales tax, and in the case of alcohol sales, the higher 9% sales tax. Adding these items into the calculation of the Admission and Amusement tax amounts to double taxation on these items. While there are 45 million visitors to the State every year and nearly all of them dine out while visiting, the reality is that the majority of restaurant patrons are still Maryland families. The proponents will argue that this food and beverage tax will help keep property taxes down while providing municipalities and counties with additional revenue. Given that the majority of restaurant patrons are Marylanders this is just a tax increase in a different name. There are also no protections in the bill that would preclude a jurisdiction from both enacting this tax as well as raising property taxes.

While Maryland's Tourism industry brings in more than \$20.4 billion in economic impact and \$2.4 billion in taxes to the State and local jurisdictions, we cannot keep going to this well without further investment into the tourism industry. The proceeds of this new tax would be unrestricted use by the local jurisdictions that choose to enact it. In order for the tourism industry to increase the pool of revenue to be able to sustain a tax increase such as this, there needs to be more investment in tourism marketing to draw more people to the state. If this tax were to be enacted MTC would ask that a portion of the tax collected go back to tourism marketing efforts for the jurisdiction where it was collected.



**MARYLAND  
TOURISM  
COALITION**

For all of the reasons presented, the Maryland Tourism Coalition respectfully asks for an unfavorable report for Senate Bill 324.

Respectfully submitted,

Matt Libber  
Legislative Chair  
Maryland Tourism Coalition  
[mllibber@mdsoccerplex.org](mailto:mllibber@mdsoccerplex.org)  
301-528-1480