

**NGAM TESTIMONY IN SUPPORT OF SB528**  
**Sales and Use Tax – Tax-Free Day – Veterans’ Day**

**Budget & Taxation Committee**  
**March 5, 2025**

Chair Guzzone, Vice-Chair Rosapepe, and Members of the Committee,

The National Guard Association of Maryland appreciates the opportunity to support SB528, which designates Veterans’ Day as a tax-free day for those who have served, including veterans of the National Guard and Reserves. Thank you to Senator Ben Brooks for his leadership as the lead sponsor of this important legislation.

Governor Moore has made it a priority to make Maryland the best state for veterans. SB528 reinforces that commitment by providing a meaningful benefit to those who have served our state and nation.

Many of Maryland’s veterans served and still serve as members of the National Guard and Reserves, balancing military service with civilian careers while answering the call for overseas deployments, disaster response, and emergency support at home.

Their sacrifices are undeniable, and while they may not always receive the same benefits as their active-duty counterparts, their contributions deserve recognition. A tax-free day on Veterans' Day is a simple but impactful way to show appreciation and provide financial relief.

Beyond recognizing service, this bill also strengthens Maryland's economy. Veterans, including many Maryland National Guard members, would benefit directly, while local businesses would see increased consumer activity.

Similar initiatives, like the state's back-to-school tax holiday, have proven successful in driving economic growth while supporting targeted communities. SB528 follows that model, ensuring those who have served receive a well-deserved benefit while boosting Maryland's economy.

SB528 is a practical, cost-effective measure that aligns with Maryland's commitment to its veterans. We urge a favorable report on SB528.