



## Maryland Farm Bureau

3358 Davidsonville Road | Davidsonville, MD 21035  
410-922-3426 | [www.mdfarmbureau.com](http://www.mdfarmbureau.com)

January 27, 2025

**To:** Senate Budget and Taxation Committee

**From:** Maryland Farm Bureau, Inc.

**RE:** **Opposition – SB0324 - Admissions and Amusement Tax - Food and Beverages**

On behalf of the nearly 8,000 member families of the Maryland Farm Bureau, I respectfully submit written testimony in opposition to SB0324 Admissions and Amusement Tax - Food and Beverages. This bill proposes to authorize counties and municipal corporations to impose the admissions and amusement tax on gross receipts derived from the sale of food or beverages.

Agri-tourism has become a vital way for farmers to diversify their operations, sustain their livelihoods, and connect Maryland's residents with the agricultural community. Agri-tourism activities often include farm-to-table dining experiences, pick-your-own produce events, farm markets, cideries, breweries, and wineries. These operations not only supplement farm income but also provide educational and recreational opportunities to the public, promoting agriculture as an integral part of Maryland's culture and economy.

The imposition of the admissions and amusement tax on food and beverage sales within these operations would create significant financial challenges for Maryland's farmers and agri-tourism businesses. Many of these businesses operate on thin margins and are highly sensitive to increases in operational costs. An additional tax on food and beverage sales would likely result in higher prices for consumers, reduced competitiveness, and diminished revenue for farmers who rely on these enterprises to stay viable.

For many small-scale farmers and agri-tourism operators, managing the administrative and compliance requirements associated with new taxes poses a significant burden. Many of these businesses lack the resources to navigate complex tax regulations, which could lead to inadvertent non-compliance and penalties. The additional administrative responsibilities could discourage farmers from exploring or continuing agri-tourism ventures altogether.

Maryland's farmers are already grappling with numerous challenges, including fluctuating commodity prices, labor shortages, and the impacts of climate change. Adding the admissions and amusement tax to food and beverage sales would exacerbate these difficulties and threaten the viability of agri-tourism operations that contribute to the economic and cultural fabric of our state.

Maryland Farm Bureau Respectfully Opposes SB324

Sincerely

Director of Government Relations

Please contact Tyler Hough, [though@marylandfb.org](mailto:though@marylandfb.org), with any questions