



GREENBELT CITY COUNCIL

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Senate Bill 324 – Admissions and Amusement Tax – Food and Beverages

SUPPORT

The City of Greenbelt strongly supports Senate Bill 324, which enables counties and municipalities to impose an admissions and amusement tax on gross receipts derived from the sale of food and beverages under specified conditions. This legislation represents a thoughtful approach to enhancing local revenue generation while maintaining reasonable limits to avoid undue burden on businesses and consumers.

Greenbelt has long prioritized fiscal responsibility while striving to provide high-quality services and amenities for our residents. As demands on local government services continue to grow, municipalities must have access to a diverse set of tools to support community needs. Senate Bill 324 provides local governments with a new, flexible option to strengthen their fiscal foundation without mandating its use.

The bill's 3% cap on the tax rate for food and beverage sales ensures that any increase will be modest and competitive compared to neighboring jurisdictions. Additionally, the exclusion of off-premises sales from grocery stores and similar establishments demonstrates sensitivity to the economic realities of residents and aligns with the broader goals of equity.

For Greenbelt, this measure offers the potential to reinvest in public amenities, support community-based initiatives, and address pressing needs without overreliance on property taxes. Given our commitment to sustainability, inclusivity, and service excellence, the ability to generate additional revenue locally will help us advance these goals. Reinvestments can go towards micro-transit programs (expanding our City Connection Bus) or shuttle services to better link our Metrorail station to commercial corridors.

We appreciate the safeguards embedded in this legislation, including the provision that this legislation is enabling only and local governments thus retain the discretion to adopt this tax. This ensures that municipalities can tailor their application to align with community priorities and economic conditions.

On behalf of the City of Greenbelt, we urge a favorable report on Senate Bill 324. This bill reflects a balanced, forward-looking policy that will empower local governments to meet the challenges of today and tomorrow.

If you would like additional information and/or have any questions, please do not hesitate to me at ejordan@greenbeltmd.gov or contact Josué Salmerón, MBA, PMP, City Manager, at Direct: 240-542-2024 Cell: 240-941-9495 Email: jsalmeron@greenbeltmd.gov

On behalf of the Greenbelt City Council, I respectfully submit this testimony. Thank you for your attention.



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