



SB 324 - Admissions and Amusement Tax - Food and Beverages
Senate Budget & Taxation Committee
January 29, 2025
Position: Unfavorable

Dear Chairman Senator Guy Guzzone, Vice Chair Senator Jim Rosapepe, Senator Cory McCray and Members of the Committee,

I am writing in opposition to SB 324 - Admissions and Amusement Tax - Food and Beverages

My name is Jennifer Abney. I am a resident of Anne Arundel County and the Region Vice President of the Northeast for Cinemark Theaters. We operate three locations in Maryland (Anne Arundel, Howard & Baltimore County) and I am concerned that passage of this bill could result in implementation of an additional 3% concession tax which will financially hurt our company.

Our company is still working to recover from the pandemic with attendance levels still below pre-pandemic levels. The labor strikes in Hollywood in 2023 dealt us an additional blow to attendance. An additional 3% tax on our concessions will force us to raise prices to compensate, creating yet another obstacle to overcome.

As a resident of Maryland, and someone not immune to inflation, I am against this additional tax. When businesses are forced to raise their prices due to increasing tax burden, it impedes my family's ability to take advantage of out of home entertainment.

I ask that you consider exempting movie theatres from this additional local tax, or give an unfavorable report

Thank you for your time.

Respectfully,

Jennifer Abney
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