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Finance Committee

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Chair

Anne Arundel County  
Senate Delegation



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THE SENATE OF MARYLAND  
ANNAPOLIS, MARYLAND 21401

**Testimony in Support of SB0460 - Sales and Use Tax - Cut Flowers - Exemption**

Mr. Chair, Mr. Vice Chair, and Members of the Senate Budget and Taxation Committee:

SB0460 would eliminate the sales and use tax for cut flowers.

**Background**

Under current tax law, most agricultural products, including produce sold by farmers, are exempt from sales and use tax. However, cut flowers are treated differently and remain taxable. Even more illogical, flowers sold for consumption are exempt, while those sold for display are not—an inconsistent and unfair distinction.

**Solution**

SB0460 simply expands the existing agricultural products exemption to include cut flowers.

For these reasons, I respectfully request a favorable report on SB0460.