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Position: FAV

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**TESTIMONY IN SUPPORT OF SB528
SALES AND USE TAX - TAX FREE DAY - VETERANS' DAY**

Budget & Taxation Committee
March 3, 2025

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

As a former enlisted soldier in the Maryland Army National Guard, I am writing to express my wholehearted support for SB528, which proposes to designate Veterans' Day as a sales tax-free day for veterans, National Guard, and reserve members in the state of Maryland. This initiative not only serves as a meaningful gesture of gratitude to our veterans but also provides them with a well-deserved economic incentive to help kick off pre-holiday season shopping in Maryland, benefitting our state's retail and hospitality industries.

Given Maryland's rich history of military service, I believe it is crucial to acknowledge the immense sacrifices made by our veterans, National Guard, and reserve members. Veterans' Day serves as a poignant reminder of the courage, dedication, and selflessness displayed by these individuals who have safeguarded our freedoms. Granting them a sales tax-free day is a tangible way to express our gratitude and appreciation for their service.

Many of our veterans struggle, with 5% of Maryland veterans living in poverty and nearly 24% of Maryland veterans having a service-connected disability. This bill would give those in need a chance to enjoy a sales tax-free shopping day that would help them to obtain necessities of daily living while giving other state veterans the chance to participate in early holiday-season shopping and dining. By making Veterans' Day a sales tax-free day, we not only honor our

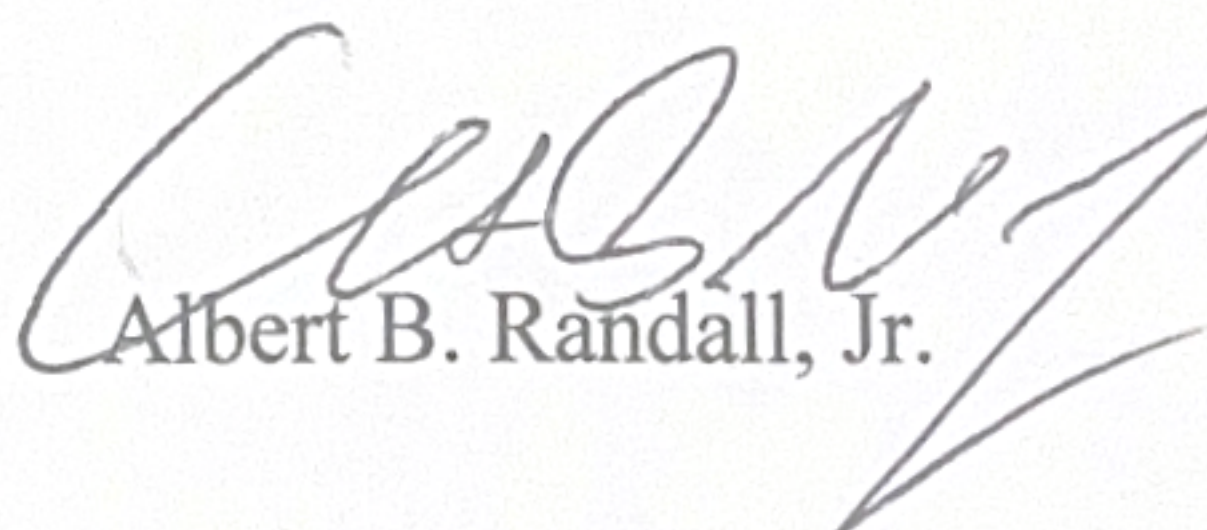
veterans but also empower them with a financial incentive to participate in the holiday experience.

This initiative can also stimulate local businesses by encouraging increased foot traffic and sales on Veterans' Day. As veterans, National Guard, and reserve members take advantage of the tax-free day, they contribute to the economic growth of our communities. This mutually beneficial arrangement not only supports our veterans but also fosters a sense of community engagement and solidarity.

Furthermore, creating a sales tax-free day on Veterans' Day aligns with the values of inclusivity and recognition of diverse forms of uniformed service. National Guard and reserve members, who play a crucial role in homeland defense and disaster response, deserve the same acknowledgment and benefits as active-duty military personnel. This legislation reflects a commitment to honoring all those who have served our country.

For these reasons, I request a favorable report on SB528.

Sincerely,



Albert B. Randall, Jr.

SB528_Brooks.pdf

Uploaded by: Benjamin Brooks

Position: FAV

BENJAMIN BROOKS
Legislative District 10
Baltimore County

Education, Energy, and the
Environment Committee

Energy Subcommittee

Chair, Joint Electric Universal
Service Program Workgroup



THE SENATE OF MARYLAND
ANNAPOLIS, MARYLAND 21401

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TESTIMONY IN SUPPORT OF SB 528
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,

Thank you for the opportunity to testify before you on SB 528, Sales and Use Tax – Tax-Free Day – Veterans’ Day. The purpose of this bill is to establish a sales tax-free day on Veterans’ Day for veterans who have served in the uniformed services of the United States as a Reserve component, Armed Forces, U.S. Public Health Service, or the National Guard of any state.

Within its border, Maryland has 20 military installations that make up a key part of the state’s economy. According to the Maryland Department of Veterans & Military Families, Maryland is home to nearly 360,000 veterans and 100,000 active-duty service members, reservists, national guard and dependents. A tax-free day on November 11th would not only provide a tangible benefit in the form of financial relief but also serve as a public acknowledgment of their service. It is a small yet powerful way to say “thank you” to our veterans, letting them know that their sacrifices are recognized and valued.

The concept of a tax-free day is not new to Maryland. Each year, the Comptroller’s Office and numerous retailers successfully implement a tax-free week dedicated to supporting parents and teachers during the back-to school season in August. Similarly, this bill could positively impact the economy by encouraging spending within our state. Veterans, who might otherwise refrain from making certain purchases, would be incentivized to spend more, knowing they are exempt from the sales tax on this day. This increase in spending would not only benefit the veterans but also stimulate local businesses and, by extension, the state’s economy.

Maryland must do more for those who have sacrificed so much. SB 528 represents an opportunity for Maryland to lead by example in showing gratitude to our veterans. With minimum fiscal impact, it’s a practical measure that offers financial relief, stimulates the economy, and most importantly, serves as a symbol of our collective appreciation for those who have served with honor.

SB 528 will also set Maryland apart in the region as the only state offering tax-exemption day for Maryland Veterans. We can and we must do more by our brave men and women.

For these reasons, I am requesting a favorable report on SB 528.

With kindest regards,

A handwritten signature in cursive script that reads "Benjamin T. Brooks". The signature is written in dark ink and is positioned below the text "With kindest regards,".

Benjamin Brooks

VeteransCaucusLegislationSupportLetter_SB528.pdf

Uploaded by: Benjamin Brooks

Position: FAV



MARYLAND GENERAL ASSEMBLY
VETERANS CAUCUS

February 12, 2025

Senator Guy Guzzone, Chair
Senate Budget and Taxation Committee
3W Miller Senate Office Building
Annapolis, MD 21401

Re: SB528, Sales and Use Tax- Tax Free Day – Veterans Day
Hearing Date: February 19, 2025

Dear Chairman Guzzone,

Please let this letter serve as notice of the support of the Maryland General Assembly Senate Veterans Caucus for Senate Bill 528.

After review by our respective legislative committee, the Senate Veterans Caucus believes that the above-mentioned legislation would provide a valuable benefit to the veterans of the State of Maryland and requests a favorable report.

With kindest regards,

A handwritten signature in cursive script that reads "Benjamin F. Brooks".

Senator Benjamin Brooks
Senate Chair

SB0528 -- Sales and Use Tax - Tax-Free Day - Veter

Uploaded by: Brian Levine

Position: FAV



Senate Bill 528 -- Sales and Use Tax - Tax-Free Day - Veterans' Day
Senate Budget and Taxation Committee
March 5, 2025
Support

The Montgomery County Chamber of Commerce (MCCC), the voice of business in Metro Maryland, supports Senate Bill 528 -- *Sales and Use Tax - Tax-Free Day - Veterans' Day*.

Senate Bill 528 establishes November 11 as a tax-free in Maryland for military veterans.

MCCC supports incentives that support the veteran community or seek to make Maryland a more attractive location for working veterans to retire. This has been a longtime MCCC priority, most notably through efforts of the Montgomery County Chamber Community Foundation's (MCCCF) Veterans Institute for Procurement (VIP) program.

The VIP program is the first free training program for Service-Disabled Veteran-Owned Small Businesses and Maryland Veteran-Owned Small Businesses. Veteran-Owned company "C-level" executives receive 27 hours of comprehensive instruction on how to accelerate their federal government contracting business skills. Over three days, subject matter experts from industry and government provide business practice strategies and instruction. Most of the executives who graduate from the VIP program are retired military veterans who reside in Maryland.

Maryland's incentives for military retirees are less competitive compared to many other states. To attract and retain veterans, Maryland must offer more appealing incentives, particularly for those who will continue working and contribute entrepreneurial skills to our economy. Retaining more veterans will strengthen Maryland's tax base, create jobs, and drive future economic growth.

For these reasons, the Montgomery County Chamber of Commerce supports Senate Bill 528 and respectfully requests a favorable report.

The Montgomery County Chamber of Commerce (MCCC), on behalf of its members, champions the growth of business opportunities, strategic infrastructure investments, and a strong workforce to position Metro Maryland as a premier regional, national, and global business location. Established in 1959, MCCC is an independent, non-profit membership organization.

*Brian Levine | Vice President of Government Affairs
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NGAM Testimony SB528 3.5.25.pdf

Uploaded by: Brittany Morris

Position: FAV

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.

SB528_MRA_FAV.pdf

Uploaded by: Sarah Price

Position: FAV

MARYLAND RETAILERS ALLIANCE

The Voice of Retailing in Maryland



SB528 Sales and Use Tax - Tax-Free Day - Veterans' Day Budget and Taxation Committee March 5th, 2025

Position: Favorable

Background: SB528 would establish an annual tax-free day on Veterans' Day for veterans.

Comments: The Maryland Retailers Alliance (MRA) supports the establishment of an annual sales tax holiday on Veterans' Day for veterans who have served in the armed forces of the United States. Periods of sales tax exemption provide powerful promotional opportunities for businesses in Maryland and provide relief to families with carefully planned budgets, which can be particularly meaningful to many veterans. These tax-free events encourage consumers to shop at local brick-and-mortar stores, supporting businesses that employ Marylanders and are invested in their communities. Exempting United States veterans from paying State sales and use tax in celebration of Veterans' Day both honors their contributions to the safety of their communities and supports local businesses.

MRA has historically partnered with the Office of the Comptroller to promote the annual back-to-school tax-free week in August and Shop Energy Weekend in February and would continue that collaboration to ensure the success of an additional tax holiday on Veterans' Day.

Thank you for your consideration. We would urge the Committee's favorable vote on SB528.