

2A Maryland

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House Bill 0937 Sales and Use Tax – Firearms, Firearm Accessories, and Ammunition Rate Alteration Unfavorable

Far from being another revenue source to help offset Maryland's looming deficit, House Bill 937 is regressive in nature and will likely prove to be a fiscal white elephant. It will be burdensome for businesses, difficult to enforce and a financial boon to out-of-state retailers.

No provisions are made in this bill regarding how and with what resources the Comptroller will monitor and police the over 760 federal firearm license holders in Maryland plus all the other in-state retailers.

Nor does the bill consider that it is legal to purchase a rifle or shotgun in any of the states contiguous to Maryland (Public Safety §5-204). Further, these contiguous states are home to 6,433 federal firearms license holders (FFL) plus additional thousands of non-FFL retail outlets.

To further compound the fiscal folly, an FFL is not required to sell magazines, magazine loaders, scopes, optics, stocks, grips, handguards or body armor. All of which can be purchased out-of-state. Maryland is a small, narrow state and the tax benefits of a short drive to a consumer friendly less taxing state become increasingly attractive with each new tax imposed.

We urge an unfavorable report on House Bill 0937.

Respectfully,

John H. Josselyn 2A Maryland 02/13/2025