

**Dear Chair Atterbeary, Vice-Chair Wilkins, and Members of the Maryland House Ways and Means Committee,**

I am writing to express my profound opposition to House Bills 387 and 937, which propose significant increases in taxation specifically targeting the sale of firearms and related products in Maryland.

**Opposition to House Bill 387:**

House Bill 387 proposes an 11% excise tax on the gross receipts from firearm sales by Maryland Federal Firearms Licensees (FFLs) and a select group of out-of-state FFLs, in addition to the existing 6% sales tax, resulting in a total tax of 17% on firearms. This approach:

**Infringes on the Second Amendment:** The imposition of such a high tax rate on firearms can be seen as an indirect infringement on the right to bear arms. By making firearms significantly more expensive, this bill effectively prices out many citizens from exercising their constitutional rights, which is particularly concerning given the right to keep and bear arms is explicitly protected under the U.S. Constitution.

**Economic Impact:** This tax will not only affect gun owners but also small businesses, many of which operate on tight margins. The additional tax could lead to reduced sales, business closures, and job losses within the industry.

**Legal Precedent:** Courts have previously struck down regulations that serve as an undue burden on constitutional rights. An excise tax that targets firearms specifically could be subject to similar legal challenges for potentially violating the Second Amendment by making the exercise of this right excessively costly.

**Opposition to House Bill 937:**

House Bill 937 aims to double the sales and use tax on firearms, ammunition, and accessories from 6% to 12%. This measure:

**Selective Taxation:** By selectively increasing the tax rate on specific products, this bill discriminates against the purchase of constitutionally protected items. This differentiation could be seen as an attempt to discourage the exercise of the Second Amendment rights through fiscal policy, which is an unconstitutional approach to regulation.

**Broader Implications:** The doubling of taxes on not just firearms but also ammunition and accessories will have a ripple effect, making routine activities like sport shooting or hunting much more expensive. This could deter individuals from engaging in these activities, impacting not just personal rights but also cultural practices.

**Market Distortion:** Such a high tax rate could drive the market towards black market alternatives, undermining safety and legal commerce. It also places Maryland at a competitive

disadvantage, encouraging residents to purchase these items in neighboring states with lower tax rates.

Common Concerns:

**Constitutional Rights Overreach:** Both bills represent a form of taxation that burdens the exercise of a constitutional right, potentially setting a dangerous precedent for taxing other rights into obsolescence for those who cannot afford the increased costs.

**Public Policy and Fairness:** These taxes are regressive, affecting lower-income individuals more severely, thus creating an inequity in the exercise of Second Amendment rights based on economic status.

**Legal and Ethical Considerations:** Maryland should not lead the way in testing the limits of constitutional rights through taxation. The ethical implications of such policies, which may be seen as punitive rather than regulatory, should be carefully considered.

I urge you to vote against these bills or to amend them in a way that does not impose such a heavy tax burden on the exercise of constitutional rights. Maryland has other avenues to address public safety and fiscal policy without resorting to measures that could be deemed unconstitutional or discriminatory.

Thank you for your time and consideration. I look forward to your response on this critical issue.

**Sincerely,**

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