

February 11, 2025

The Honorable Vanessa Atterbeary, Chair and Members of the Ways & Means Committee Maryland House of Delegates Annapolis, Maryland

Dear Chairman Atterbeary and Members:

RE: HB0387 -- Comprehensive Community Safety Funding Act -- OPPOSE

The Comprehensive Community Safety Funding Act will impose an 11% Maryland excise tax on the sale of a firearm in addition to Maryland's 6% sales tax. Every firearm purchase is already subject to an 11% federal excise tax imposed by the Federal Aid in Wildlife Restoration Act of 1937 (Pittman-Robertson Act).

Equally concerning is the extension of Maryland's excise tax to transactions by Maryland residents occurring in another state. Unlike products currently subject to an excise tax (alcohol, gasoline, cigarettes) that enter Maryland via a wholesaler or middleman, the sale of a firearm is usually a single item transaction via a gun dealer but equally often an owner-to-buyer purchase. The administrative cost to ensure compliance would appear to outweigh the additional revenue.

The firearm excise tax represents a **183% Maryland tax increase**. This is excessive and can only be interpreted as punitive. The Maryland General Assembly has passed numerous bills in recent years to burden gun owners and discourage gun ownership. The Maryland Federation of Republican Women opposes HB0387 because its primary purpose is to deter the purchase of firearms by law-abiding citizens.

Please give HB0387 an UNFAVORABLE report.

Sincerely, Ella Ennis Legislative Chairman Maryland Federation of Republican Women