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SB 440 - Income Tax - Theatrical Production Tax Credit - Sunset Extension

Senate Budget and Taxation Committee

February 11, 2026

SUPPORT

Donna S. Edwards

Chairman and members of the Committee, thank you for the opportunity to submit testimony in support of SB 440. On behalf of our 700 affiliated unions, I offer the following comments.

SB 440 simply extends the Theatrical Production Tax Credit, a program modeled on the highly successful Film Activity Tax Credit and built with the same transparency, accountability, and clear economic benefits for Maryland workers, small businesses, and communities.

By extending the sunset, SB 440 provides the stability and predictability that the theatrical industry thrives on and needs to make long-term commitments. This stability keeps the sector a strong economic engine—strengthening small businesses, supporting family-sustaining careers, and boosting local and state economies. This legislation encourages continued investment and keeps Maryland competitive.

For these reasons, we urge a favorable vote on SB 440.



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