

Please find **UNFAVORABLE** SB0118
Comprehensive Community Safety Funding Act

I respectfully urge an **unfavorable report on SB0118**.

This bill imposes an 11% excise tax on the gross receipts of firearms dealers for the sale of firearms, ammunition, and a wide range of accessories, including optics, magazines, suppressors (a hearing safety device), and even body armor . The tax applies specifically to this one lawful industry and no other. If this is for "community" benefit shouldn't the entirety of the community fund it?

SB0118 is not a broad-based revenue measure. It is a targeted surcharge imposed on the exercise of a constitutionally protected right. Firearms ownership for self-defense, hunting, and sport is lawful conduct. Yet this bill singles out that conduct for financial penalty.

The legislation also creates a troubling double standard. Sales to law enforcement agencies and officers are exempt , while ordinary Maryland citizens must pay the additional 11%. Government use of firearms is treated favorably; private ownership is penalized; so contrary to "for the people."

Additionally, the tax is imposed on *gross receipts*, not net profit. This structure disproportionately burdens small retailers and may reduce lawful access to firearms and ammunition by driving smaller dealers out of the market. (but perhaps this is the underlying goal of this bill?) Reduced competition typically leads to higher prices for consumers, compounding the effect of the tax. (again, this goal seems thinly veiled)

The inclusion of defensive equipment such as body armor within the taxable category raises further concerns and a a raising of one's eyebrows. Taxing body armor, life saving equipment, effectively taxes and discourages personal safety. This is difficult to reconcile with any "public safety" justification and is actually quite contrary to ANY semblance of "public safety."

If enacted, SB0118 establishes a framework that future legislatures could easily expand — by increasing the tax rate, broadening the definition of taxable items, or attaching additional regulatory conditions to compliance. Once this fiscal mechanism exists, it becomes a lever for incremental escalation.

Regardless of one's policy views on firearms, fairness requires that constitutionally protected, 100% legal activity not be uniquely targeted for selective taxation. A government shouldn't tax objects (and therefore people) it doesn't favor. For these reasons, I respectfully request an **unfavorable report on SB0118**.

Thomas J. Kasuba (registered Democrat)
2917 Rosemar Drive
Ellicott City, MD 21043-3332
tomkasubamd@netscape.net
301-688-8543 (day)
March 9, 2026