

CXLNA SB0440.pdf

Uploaded by: Angela Rowles

Position: FAV



Telephone: (301) 208-2080
9200 Corporate Boulevard, Suite 220
Rockville, MD 20850

February 9, 2026

Senator Guzzone
3 West Miller Senate Office Building
11 Bladen Street
Annapolis, MD 21401

Re: Senate Bill 0440

Dear Senator Guzzone:

I am writing on behalf of Crossroads Live North America, formerly known as TROIKA Entertainment, to endorse Senate Bill 0440, extending the Theatrical Production Tax Credit. Crossroads Live North America has been an innovator in producing touring musical theatre productions for over three decades, producing shows throughout the United States and Canada, Central and South America, Europe and Asia. From working with directors and designers, to the casting of performers, to the nuts and bolts of building sets and costumes, to getting the audience in their seats for every performance, Crossroads Live is a leading expert in the theatrical industry.

Based in Montgomery County, Maryland, Crossroads Live North America employed 523 full-time theatrical professionals in our 2024-2025 season. Crossroads Live receives its employees through an Employee Leasing Company / Professional Employer Organization (“PEO”), Oasis Outsourcing Admin II, a Maryland formed corporation. These employees included hundreds of actors, stagehands, and tour managers as well as 20 locally based corporate employees, providing a full spectrum of General Management services, Production Management services, and Booking, Marketing & Sales Management services for all types and scales of theatrical productions. In addition, Crossroads Live operates a warehouse located in Baltimore County, housing theatrical props, costumes, and scenery available for rental to local productions once the touring production has concluded.

With strong ties to the Broadway community, Crossroads Live prides itself on delivering top quality productions to audiences worldwide.

In 2024 into 2025, we were able to utilize the tax incentive in Maryland, hosting technical rehearsals and a week of performances for our production of *Annie* at the Hippodrome Theatre in Baltimore, MD. Baltimore proved to be a wonderful location as the local business welcomed our touring company of over 100, and its close proximity to our warehouse location allowed for easy access to our stores of props and costumes. Spending three weeks in Baltimore, our production of *Annie* employed over 70 local stagehands. Additionally, with a week of performances, our production also increased employment for local venue staff and box office staff. Together, *Annie* grossed over \$1.1 million dollars for 8 performances in early January of 2025.



Telephone: (301) 208-2080
9200 Corporate Boulevard, Suite 220
Rockville, MD 20850

Our production is proof that with tax incentives like the Maryland Theatrical Production Tax Credit, everyone benefits; not only financially, but culturally as well. It is our hope that you will recognize the benefits of extending the current Theatrical Production Tax Credit and will sign SB0440 into law.

Sincerely,

A handwritten signature in black ink that reads 'Angela Rowles' with a decorative flourish at the end.

Angela Rowles
Chief Executive Officer

SB0440 Letter of Support - Maryland Theatrical Pro

Uploaded by: Christopher Mahan

Position: FAV



**HIPPODROME
THEATRE** *at the*
FRANCE-MERRICK
PERFORMING ARTS CENTER

February 9, 2026

Dear Honorable Guy Guzzone, Chair, and Members of the Senate Budget and Taxation Committee,

I am writing to express my strong support for the renewal of the Maryland Theatrical Production Tax Credit and to share the tangible, measurable impact this program has already had on Baltimore, Maryland's workforce, and the national theatrical industry.

Since the implementation of the tax credit, we have been able to launch one pre-Broadway engagement and five Broadway national tours in Maryland, with three additional tours already scheduled for the 2026–2027 season and more expected beyond that. These launches would not have occurred in Maryland without the support of this program.

To date, the additional weeks of work generated for union labor through these launches have resulted in:

- \$2.2 million in gross pre-tax wages
- \$634,000 in union benefits
- \$250,000 in employer-paid payroll taxes

Looking ahead to currently scheduled productions, we expect an additional:

- \$866,000 in gross pre-tax wages
- \$263,000 in benefits
- \$100,000 in employer-paid payroll taxes

Beyond these direct figures, these wages circulate through the local economy. Theatre workers spend their income on housing, food, transportation, healthcare, and entertainment in Maryland. Using conservative economic multipliers commonly applied to arts and entertainment spending, every dollar paid in wages generates additional downstream economic activity for local businesses and service providers. The result is a meaningful boost to the regional economy that extends well beyond the theatre itself.

Equally important, the tax credit has helped establish a new national tradition of launching Broadway tours from Baltimore, positioning the city as the industry's preferred place to begin a tour. General managers, producers, actors, and touring crews consistently express how well they are treated here, and there is genuine excitement when a production learns it will launch from the Hippodrome Theatre. This reputation has been an extraordinary asset for Baltimore and for Maryland.

Audiences in Baltimore also benefit directly. They are among the very first in North America to experience these productions before they play any other city. The program has also attracted world-class artists and producers to Maryland, most notably Andrew Lloyd Webber and Cameron Mackintosh,



**HIPPODROME
THEATRE** *at the*
FRANCE-MERRICK
PERFORMING ARTS CENTER

who chose to bring their newest production of *The Phantom of the Opera* back to the United States through Baltimore. Their experience here has made them enthusiastic champions of our theatre and our city.

In addition, each launch allows us to invite more than 800 students to attend open dress rehearsals at no cost before the show officially opens. For many of these students, it is their very first Broadway experience—an opportunity that can inspire a lifelong connection to the arts and creative industries.

The Maryland Theatrical Production Tax Credit has proven to be an effective, high-return investment. It creates jobs, generates tax revenue, supports organized labor, attracts global talent, elevates Maryland's cultural profile, and provides extraordinary experiences for residents and students alike.

I respectfully urge the legislature to renew this bill and allow this successful program to continue growing. Its impact is already clear, and its future potential is even greater.

Thank you for your time and consideration.

Sincerely,
Chris Mahan
Vice President
France-Merrick Performing Arts Center

SB440_FAV.pdf

Uploaded by: Donna Edwards

Position: FAV



MARYLAND STATE & D.C. AFL-CIO

Affiliated with the National AFL-CIO

Donna S. Edwards
President

Samuel Epps, IV
Secretary-Treasurer

📞 410.280.2233

📠 410.280.2956

📍 7 School Street
Annapolis, MD 21401-2096

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.



unions@mddclabor.org



www.mddclabor.org



facebook.com/mddcaflcio



instagram.com/md_dc_aflcio

SB0440 - Seth C. Wenig - NETworks Presentations, L

Uploaded by: Gregory Vander Ploeg

Position: FAV



February 9, 2026

Senator Guy J. Guzzone
Chair, Budget and Taxation Committee
Miller Senate Office Building, 3 West Wing
11 Bladen St.
Annapolis, MD 21401

RE: SB0440

Dear Senator Guzzone,

I am writing in support of the Theatrical Production Tax Credit- Sunset Extension and to ask the committee to do the same. As President of the largest supplier of touring theatrical productions in North America, I have seen the positive impact, that tax credits like this can have in the states that take advantage of them. Moreover, I have utilized the Maryland tax credit since its initial passage no less than four times.

NETworks Presentations is a Maryland based company with offices in Columbia. NETworks was founded in 1995 when we launched two theatrical tours in our first season. Thirty years later, we produce and manage between eight and twelve tours per year, some that run for four to five years. NETworks employ hundreds of talented actors, musicians, technicians and road managers from all over the country.

Over the past decade and a half, several states have recognized the positive effects touring theatrical productions have had on their local and state economics and have enacted tax credits as a way that incentivized these productions to hold their technical rehearsals in their states. With the advent of the Maryland Theatrical Production tax credit, NETworks is proud to now make Baltimore, Maryland our number one choice when putting up our shows.

In the past year and a half, we have launched our national tours at the Hippodrome Theatre in downtown Baltimore for our productions of LIFE OF PI, WATER FOR ELEPHANTS, THE PHANTOM OF THE OPERA and most recently THE GREAT GATSBY.

Our productions generate a significant amount of revenue on the local and state levels. We typically spend between \$500,000 and \$1,000,000 on direct sales to local businesses including hotels, trade stores, grocery stores and travel related to technical rehearsals per production. Furthermore, our productions disperse between \$500,000 and \$2,000,000 in taxable income and per diem to both local and traveling employees- money that is reinvested by those employees into the local economy by their daily expenditures. In terms of local employment, we create approximately 100-200 jobs while we are in town. Many of these jobs are for member of the International Alliance of Theatrical Stage Employees and the American Federation of Musicians. On PHANTOM OF THE OPERA alone, we paid out \$1,300,000 in wages for the local technical staff. We also created work hours for those who work at the venue including box office, security, custodial and front-of-house staff. Finally, the local economy gets a further boost from patrons who come to see the shows through their ticket purchases, parking fees, and dining.

The positive effects of hosting a production's technical process are not limited to only monetary benefits. Broadway tours garner national press, both prior to the show's arrival in town and for its opening performances and the city that hosts the shows receive acknowledgement in press releases. These cities and states become directly affiliated with Broadway national tours and in an age where Broadway shows are more popular, accessible and attended more than ever, this exposure is invaluable.

In the past four productions where NETworks has produced shows in Baltimore, we can unequivocally state that Maryland is our preferred venue of choice and as the saying goes..."There's no place like home."

Sincerely,

Seth C. Wenig
President
NETworks Presentations, LLC
7135 Minstrel Way
Suite 105
Columbia, MD 21045
917-373-5515

HFI Testimony in support of Senate Bill 440.pdf

Uploaded by: Marta Harting

Position: FAV



Raising the curtain on opportunity.

February 9, 2026

Testimony in support of Senate Bill 440
(Income Tax – Theatrical Production Tax Credit – Sunset Extension)

To: Senate Budget and Taxation Committee, Honorable Guy Guzzone, Chair

Maryland’s Theatrical Tax Credit has made an immense difference in the ability of the Hippodrome Foundation (HFI) to provide free access to National Touring Broadway for thousands of Maryland youth over the past four years. Shows that have been built and launched from the Hippodrome Theatre have each agreed to allow HFI to invite 900 students to come enjoy their final dress rehearsal. The HFI education team invites students who might not have access to Broadway and for more than half the students who participate, the dress rehearsal is their first experience seeing a show. Reactions from our student audiences are *overwhelming*, and we invite students from many different counties to be a part of this opportunity. Most recently, for **GREAT GATSBY** (on January 30th), students from five counties were invited. With the Theatrical Tax Credit in place, students have enjoyed **THE WIZ, LIFE OF PI, & JULIET, ANNIE, PHANTOM OF THE OPERA, WATER FOR ELEPHANTS GREAT GATSBY**....Hosting dress rehearsals is the only way that we could share these shows with more than 6,000 students.

The benefit for each and every student that gets to participate is substantial.

Benefits of extending the tax credit and allowing the Hippodrome Foundation to continue sharing Broadway with Maryland young people:

- Providing a special life experience for thousands of Maryland students who would otherwise not get the chance to experience Broadway.
- Ignite creativity and interest in the performing arts industry with this unique exposure. Many/most touring cast members decide to pursue performing arts after experiencing a student matinee and there are many other career opportunities that are evident during the matinee – sound, lights, costuming, stage crew....these experiences are the beginning for many of the experts that visit the Hippodrome Theatre.
- Exposure to world class performing arts right here in Maryland.

As a home of National Touring Broadway in Maryland, the Hippodrome Theatre welcomes many premier Broadway shows. But it is only the shows that are built and launched in the Hippodrome Theatre that do dress rehearsals. Other shows pull into the loading dock Tuesday and open Tuesday night, with no rehearsals at all.

I ask that you please extend the Maryland Theatrical Tax Credit so HFI can continue to provide this wonderful opportunity for Maryland students.

Thank you.

Olive Waxter, President

HFI Board of Trustees

- Arthur F. Bell, Jr.
- Keith Campbell
- Anna Celenza
- Michael E. Cryor
- Herbert D. Frerichs, Jr., Esq.
- Denise Galambos
- Jonathan M. Genn, Esq.
- Bruce E. Jarrell
- Anthony L. Jenkins, Ph.D.
- Melissa O. Martinez
- Neil M. Meltzer
- Robert G. Merrick III
- Walter D. Pinkard, Jr.,
Co-Chair
- Phyllicia Porter
- Thomas Regnante
- J. Michael Riley
- Kurt L. Schmoke, Esq
- Zachary D. Shankman, Esq
- Kristin Vogel
- Nichole Baccala Ward,
Co-Chair
- Dennis H. Weinman

416 West Baltimore Street
Baltimore, MD 21201

Phone: 410.727.7787
Fax: 410.727.7783
HippodromeFoundation.org

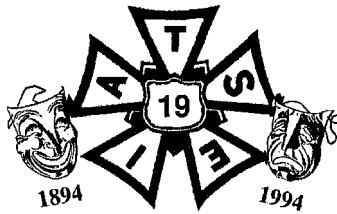
MixerM IATSE L19 MDGA.SB440.ltr.2-09-26.pdf

Uploaded by: Michael Mixer

Position: FAV

BALTIMORE LOCAL No.19

**International Alliance of Theatrical Stage Employees, Moving Picture Technicians,
Artists and Allied Crafts of the United States and Canada, AFL-CIO-CLC**



February 9, 2026

**Michael Mixer, Business Agent
I.A.T.S.E. Local #19
P.O. Box 50098
Baltimore, MD 21211**

Members of the Maryland Senate Budget and Taxation Committee
Miller Senate Office Building
11 Bladen St.
Annapolis, MD 21401

Re: Senate Bill 440

Dear Chairperson Guzzone and Senate Committee Members:

I write to enthusiastically support the proposed extension of the Theatrical Production Tax Credit (Senate Bill 440). The extension of the tax credit will provide much needed future work opportunities for Local 19 stagehands.

As the proud Business Agent of the International Alliance of Theatrical Stage Employees Local #19 in Baltimore, Maryland, I represent a diverse group of skilled men and women who perform technical work backstage in theaters and at other related venues throughout Maryland.

Since this credit has been in place over the past two years, I have seen an increase in work and wages for our house heads and assistants—the essential workers who rig lights, build sets, and keep shows running smoothly. More productions mean more jobs and better pay, putting real money into the pockets of our members during these tough economic times with rising costs.

Beyond the wages, the credit has brought slower, more methodical productions that give our union time to train new members. This hands-on mentorship is critical—it builds skills, creates

career paths, and strengthens Maryland's talent pool for the long term. I have watched apprentices become more confident stagehands thanks to this opportunity.

Without extending the credit, we risk losing projects to other states and leaving hardworking families struggling. Prior to this tax credit, we saw theatrical production companies make the business decision to take their theatrical production and technical rehearsal work out of state to jurisdictions where tax credits were available. Extending tax credits like this in Maryland encourages theatrical production companies to do more business in Maryland.

Senate Bill 440 is a smart investment: it drives jobs, revenue, tourism, and keeps dollars here in Maryland. I respectfully request that your committee give this bill a favorable recommendation to the General Assembly.

Very truly yours,

Baltimore Stagehands Local 19

Michael Mixer

**Michael Mixer, Business Agent
(businessagent19@gmail.com)**

Testimony in support of SB0440 - Income Tax - Thea

Uploaded by: Richard KAP Kaplowitz

Position: FAV

SB0440_RichardKaplowitz_FAV

02/11/2026

Richard Keith Kaplowitz

Frederick, MD 21703

TESTIMONY ON SB#/0440- POSITION: FAVORABLE

Income Tax - Theatrical Production Tax Credit - Sunset Extension

TO: Chair Guzzone, Vice Chair Rosapepe, and members of the Budget & Taxation Committee

FROM: Richard Keith Kaplowitz

My name is Richard Keith Kaplowitz. I am a resident of District 3, Frederick County. I am submitting this testimony in support of SB#/0440, Income Tax - Theatrical Production Tax Credit - Sunset Extension

The cutbacks to the arts by the Federal Administration have been devastating to the arts community. The American Theater organization has called it the *Unkindest Cuts: How Theatres Are Managing the Loss of NEA Funds - While some companies can quickly plug the holes in their budgets for now, the ripple effects of across-the-board cutbacks to federal arts funding may be long-lasting and felt by the most vulnerable.*¹

As has been widely reported, [on Friday night, May 2, \[2025\]](#) the majority of organizations with current direct NEA grants were told via an email from a generic arts.gov address that those grants were being terminated, effective May 31. Similarly, the majority of those organizations that had received funding recommendations, but not yet their official awards, were told those recommendations were being withdrawn. A smattering of similar emails have gone out since May 2.

... If you look at NEA theatre and musical theatre awards for the 2025 fiscal year solely (grants that were expected to begin this fiscal year, not including grants that began in prior years but continued into this year), they total just \$4.63 million.

... Mind you, \$4.63 million isn't the entire financial impact of the NEA on theatre. There are also dance, music, and multi-disciplinary programs that aren't technically categorized as "theatre" that many might consider theatre. More importantly, the NEA funds state and local government entities, as well as federally recognized tribes, that then fund theatre and theatre artists. Indeed, 40 percent of all NEA grantmaking funds go directly to state arts agencies and regional arts organizations. ... So the total number that was expected to go to theatres, theatre programs, and theatre artists from the NEA was higher than that \$4.63 million number.

Maryland can express its support of the arts by passing this bill extending the termination date to June 30, 2032, for credit against the State income tax for certain costs related to certain theatrical productions in the State; etc.

I respectfully urge this committee to return a favorable report on SB#/0440.

¹ <https://www.americantheatre.org/2025/05/19/unkindest-cuts-how-theatres-are-managing-the-loss-of-nea-funds/>

SB 440_Commerce_INFO.pdf

Uploaded by: Jennifer LaHatte

Position: INFO



Wes Moore | Governor
Aruna Miller | Lt. Governor
Harry Coker, Jr. | Secretary of Commerce

DATE: February 11, 2026
BILL NO: Senate Bill 440
BILL TITLE: Income Tax - Theatrical Production Tax Credit - Sunset Extension
COMMITTEE: Senate Budget & Taxation
POSITION: INFORMATIONAL ONLY

Senate Bill 440 extends the termination date for the Theatrical Production Tax Credit from 2027 to 2032. The Maryland Department of Commerce (Commerce) provides the following information should it be helpful to the Committee in consideration of this legislation.

Chapter 258, Acts of 2022, established the Theatrical Production Tax Credit within Commerce. A qualified theatrical production entity that meets specified requirements and is approved by Commerce may receive a refundable tax credit equal to 25% of qualified theatrical production costs incurred in the State. “Theatrical production” is defined as a national touring production or pre-Broadway production that meets specified requirements. Any salary, wages, or other compensation for personal services of an individual who receives more than \$100,000 per week in compensation for personal services in connection with any theatrical production activity may not be included in total direct costs.

To qualify for the tax credit, the estimated total direct costs incurred in the State must exceed \$100,000. The theatrical production entity must notify Commerce of its intent to seek the tax credit before the production activity begins. A theatrical production entity is also required to submit an application containing specified information, including the project’s estimated total budget and the anticipated dates for carrying out the major elements of the theatrical production activity. The Secretary of Commerce may not award in the aggregate more than \$2 million for a single theatrical production or more than \$5 million in one fiscal year. Any credit amounts not awarded by Commerce in a fiscal year can be awarded in the next fiscal year.

In FY 2025, two recipients received a tax credit in the amount of \$555,310 and reported expenditures of \$2.2 million. These recipients produced the national touring productions of *Life of Pi* and *Annie*. In FY 2024, the production company managing the national tour for *The Wiz* received a tax credit in the amount of \$486,710 and reported expenditures of \$4.9 million. In addition to the three credits totaling just over \$1 million that have been issued, three more productions have been certified as qualified theatrical production entities.