

Senate Bill 945 - Experience Prince George's - Opp

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Position: UNF



March 4, 2026

The Honorable Guy Guzzone, Chair
Senate Budget & Taxation Committee

Re: Senate Bill 945 - Admissions and Amusement Tax and Sales and Use Tax – University of Maryland, College Park Athletic Competitions and Game Day Surcharge

Position: *Oppose*

Chair Guzzone and Committee Members:

On behalf of Experience Prince George's, I am writing to express our **opposition** for **Senate Bill 945 - Admissions and Amusement Tax and Sales and Use Tax – University of Maryland, College Park Athletic Competitions and Game Day Surcharge**. SB 945 would impose a new State admissions and amusement tax on tickets to University of Maryland athletic competitions at College Park and layers a game day surcharge of 3% on food, alcoholic beverages, and accommodation within a three-mile radius of the football stadium on game days and the preceding day. New tax revenue is dedicated to a University of Maryland Athletic Department Support Fund, to be used for scholarships and compensation for student-athletes.

Experience Prince George's and its partners already operate in a highly competitive regional environment where hotel taxes and fees are a key component of price-sensitive travel decisions. Every incremental percentage of tax layered onto food, beverages, and hotel room rates makes this destination less competitive compared to neighboring states and regions. This is not a narrow stadium user fee. It reaches into surrounding neighborhoods and commercial districts and turns them into a financing mechanism for athletics, even though those businesses are already bearing the costs of traffic, congestion, staffing challenges, and increased public-safety needs that come with large events.

Experience Prince George's strongly supports the University of Maryland and recognizes the value that Terps athletics brings to Prince George's County, but a proposed game day surcharge asks our visitors and our hospitality partners to underwrite University athletic funds. For these reasons, Experience Prince George's County respectfully urges an **unfavorable** report on Senate Bill 945.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Leslie Graves".

Leslie Graves, President & CEO
Experience Prince George's County

SB945 - LOI.pdf

Uploaded by: Matthew Dudzic

Position: INFO



Letter of Information

Senate Bill 945 – Admissions and Amusement Tax and Sales and Use Tax – University of Maryland, College Park Athletic Competitions and Game Day Surcharge
Budget & Taxation Committee
March 4, 2026

The Comptroller of Maryland is respectfully submitting this letter of information regarding Senate Bill 945 – Admissions and Amusement Tax and Sales and Use Tax – University of Maryland, College Park Athletic Competitions and Game Day Surcharge. SB945 establishes an admissions and amusement tax on gross receipts for admission to certain events held at University of Maryland, College Park.

Our office is currently in the process of migrating more than 3 million individual taxpayers from our legacy mainframe to our new integrated tax system, Maryland Tax Connect. This migration, currently scheduled for August 2026, is the largest and most complex phase of our years-long modernization project.

Establishing a new admissions and amusement tax requires updating our tax system for two tax types and making associated forms changes, providing updated instructions and guidance, and other programming. In order to ensure a smooth migration to our new tax system, the Comptroller of Maryland respectfully requests that implementation of SB945 be delayed to July 1, 2027.

Thank you. If you have any questions, please reach out to Matthew Dudzic, Director of State Affairs, at MDudzic@marylandtaxes.gov.

