

# **CFH FAV Senate Bill 118-Comprehensive Community Sa**

Uploaded by: Adam Rosenberg

Position: FAV

A LIFEBRIDGE HEALTH GROUP

# CENTER FOR HOPE

Advancing hope, healing and resilience



**Date:** March 11, 2026

**To:** Senate Budget and Taxation Committee

**Reference:** Senate Bill 118-Comprehensive Community Safety Funding Act

**Position:** Favorable

Dear Chair Guzzone, and Distinguished Committee Members:

On behalf of LifeBridge Health and the Center for Hope, we respectfully urge a favorable report on Senate Bill 118. Center for Hope annually provides prevention, intervention, and victim support services to more than 7,700 children, caregivers, and survivors impacted by child abuse, domestic violence, community violence, and elder abuse. As part of LifeBridge Health, we also see firsthand the devastating clinical and financial toll violence takes on our communities and healthcare system.

SB118 is particularly important within the context of this year's newly adopted tax structure. As the State implements revenue reforms designed to stabilize Maryland's long-term fiscal outlook, it is critical that new and dedicated revenue streams are structured to support public safety and violence prevention efforts that reduce downstream costs. Smart tax policy should not only balance budgets but also mitigate preventable public expenditures—particularly those driven by violence and trauma.

The fiscal impact of gun violence alone exceeds \$9.1 billion annually in Maryland. At Sinai Hospital, a Level II Trauma Center within LifeBridge Health, we have seen measurable progress through sustained investment in hospital-based violence intervention and community partnerships, including a 52% reduction in gunshot wound admissions in recent years. In several Safe Streets communities we support, zero homicides have been achieved during program coverage periods. These outcomes demonstrate that targeted, sustained funding works. However, our ability to continue these efforts is increasingly strained. The federal Crime Victims Fund has experienced a \$700 million reduction, decreasing total available funding to approximately \$1.2 billion. At the state level, proposed budget constraints further threaten victim services, domestic violence programs, and child advocacy centers. Without stable funding mechanisms aligned with Maryland's revised tax framework, these essential services remain vulnerable.

SB118 represents a policy approach that aligns revenue generation with measurable public safety outcomes. By directing resources toward evidence-based violence intervention, victim services, and community-based prevention strategies, the State can reduce healthcare utilization, criminal justice expenditures, and long-term social service costs. This is fiscally responsible policy that recognizes violence as both a public health issue and an economic burden. According to the Maryland Department of Health, in 2025 there were reported 603 gun-related deaths and 644 nonfatal injuries. Gun violence remains a leading cause of death for children and teens. These statistics underscore the urgency of sustained investment. SB118 ensures that as Maryland modernizes its tax structure, it also modernizes its approach to community safety—creating a stable funding pathway for programs that demonstrably reduce harm and generate long-term savings. **For these reasons, LifeBridge Health and the Center for Hope respectfully request a favorable report on Senate Bill 118.**

Respectfully Submitted,

Adam Rosenberg, Esq.

Executive Director, Center for Hope

Vice President, Violence Intervention & Prevention, LifeBridge Health [arosenberg@lifebridgehealth.org](mailto:arosenberg@lifebridgehealth.org)

# **SB 118 - Comprehensive Community Safety Funding Ac**

Uploaded by: Deborah Lattimer, MSSW, MPH

Position: FAV



# Unitarian Universalist Legislative Ministry of Maryland

## Testimony in Support of SB 118 - Comprehensive Community Safety Funding Act

To: Chair Guzzone, Vice-Chair Rosapepe, and  
Members of the Budget and Taxation Committee;  
From: Deborah Lattimer, MSSW, MPH, Lead Advocate, Gun Violence Prevention  
Unitarian Universalist Legislative Ministry of Maryland.  
Date: March 11, 2026

As Unitarian Universalists, our shared values of interdependence, pluralism, justice, and equity, centered around our core value of love, all require us to care about and for each other. These values compel us to challenge harmful systems and work to create a world where everyone can flourish. While in support of responsible gun ownership, U.U.s have long advocated for common-sense gun laws which can help save lives. For this reason, we ask you to support **SB 118 - Comprehensive Community Safety Funding Act**.

**SB 118** proposes an 11% excise tax on gross receipts from firearm, ammunition, and certain accessory sales in Maryland, similar to the federal Pittman-Robertson tax. This tax targets industry profits, not consumers, and will be collected by the state. By redirecting firearm-related profits, the bill aims to address the public health and financial burdens of gun violence, providing a sustainable solution for improving community safety.

Our communities need violence prevention and intervention programs to reduce the impact of gun violence. We need to fund a holistic approach to address, intervene, and prevent gun violence. According to the Maryland Department of Health's report from 2024, our firearm death rate has fallen 24% and the homicide rate has fallen 36% since 2021. Researchers have attributed the drops in gun violence to investments made in communities through federal funds, which no longer exist. Maryland needs to replace the funds that will support effective community-based violence prevention and intervention initiatives, and this puts on responsibility on the firearm industry.

Let us prioritize the people of Maryland over industry profits.  
We urge a favorable report for **Senate Bill 118**.

*Deborah A. Lattimer*

Deborah A. Lattimer, MPH, MSSW  
Gun Violence Prevention Lead Advocate

**Ethan Excise Tax Bill Testimony (SB 0118).pdf**

Uploaded by: Ethan Bartlett

Position: FAV



**SB 0118**

**Favorable**

**TO:** Chair Guzzone, Vice Chair Rosapepe, Members of the Budget and Taxation Committee

**FROM:** Ethan Bartlett

*Assistant Research and Policy Advisor, Johns Hopkins Center for Gun Violence Solutions. 750 E Pratt St, Baltimore MD, 21202.*

**DATE:** March 9, 2026

**RE:** SB 0118 - Comprehensive Community Safety Funding Act

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Chair Guzzone, Vice Chair Rosapepe, and Members of the Budget and Taxation Committee,

My name is Ethan Bartlett, and I am an Assistant Research and Policy Advisor for the Johns Hopkins Center for Gun Violence Solutions. As a center, we focus on evidence-based policies to prevent gun violence, including effective community violence intervention strategies. We believe Senate Bill 118 aligns with our focus and we request a favorable report.

This bill increases the current 6.5% excise tax to 11% on the gross receipts from the sale of firearms, firearm accessories, or ammunition in the state by federally licensed firearms dealers located within the state and specified dealers outside the state. SB 118 requires distributions of the revenue from the excise tax to the Maryland Violence Intervention and Program Fund, the Center for Firearm Violence Prevention and Intervention within the Maryland Department of Health, the Coordinated Community Supports Partnership Fund, the Survivors of Homicide Victims Grant Program within the Governor's Office of Crime Prevention and Policy, the Maryland Trauma Physician Services Fund, and the R Adams Cowley Shock Trauma Center at the University of Maryland Medical System. Sustainable funding for these programs and funds will improve safety and provide support for Marylanders.

### **Maryland's GVP Infrastructure**

From 2020-2024, Maryland's annual firearm homicide rate decreased by approximately 29% from 7.6 per 100,000 people to 5.4 per 100,000 people.<sup>i</sup> This decrease has coincided with targeted efforts to bolster Maryland's gun violence prevention infrastructure. These efforts are essential to Maryland's holistic approach to preventing firearm violence and providing support to

victims of firearm violence and frontline workers. A non-exhaustive list of services and successes from the direct beneficiaries of the proposed revenue distribution includes the following:

- **Maryland Violence Intervention and Prevention Program (MD VIPP)** - Supporting evidence-based and informed violence reduction strategies through grant provision.<sup>ii</sup> In FY24, grantees reported reductions in both gun violence specifically and violent crime, increases in identified and engaged high-risk individuals in the community, and increases in program participants and clients served.<sup>ii</sup>
- **Maryland Center for Firearm Violence Prevention and Intervention** - Facilitating intersectional collaboration between federal, state, and local agencies to target firearm violence.<sup>iii</sup>
- **Maryland Consortium on Coordinated Community Supports** - Expanding access to high-quality behavioral health and related services for students and families.<sup>iv</sup> Programs are projected to serve 167,000 students and support services in 80% of Maryland schools during the 2025-2026 school year.<sup>iv</sup>
- **Survivors of Homicide Grant Program** - Providing victim assistance, advocacy, support, and other coordinated justice system responses to ensure that survivors of homicide victims can exercise their rights entitled by law.<sup>v</sup> In FY23, the program aided more than 2,000 Marylanders affected by homicide.<sup>v</sup>
- **Maryland Trauma Physician Services Fund** - Providing funding for medical equipment and reimbursements for uncompensated care.<sup>vi</sup>
- **R Adams Cowley Shock Trauma Center**- Providing emergency medical assistance and critical care.<sup>vii</sup>

### **Need for A Consistent Funding Mechanism**

Recent gun violence prevention progress in Maryland has been driven by strategic planning and robust, intersectional collaboration, but that progress is at risk without a sustainable funding mechanism. Federal budget cuts have reduced funding that has supported the programs and services integral to decreasing firearm violence in Maryland. To continue its current trajectory, Maryland must replace these lost resources and secure a reliable, long-term funding source. The revenue generated from this excise tax will provide funding, allowing Maryland to continue fighting firearm violence throughout the state.

### **An Investment in Prevention**

Even with the decreased firearm violence and fatality rates, Maryland reported 671 fatal gun violence victims in 2024. Investment in the present and future of Marylanders is crucial. Given

this, the Johns Hopkins Center for Gun Violence Solutions and I respectfully request a **FAVORABLE** committee report on Senate Bill 118.

Sincerely,

Ethan Bartlett

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<sup>i</sup> Firearm Violence Data Dashboard. (2024). Maryland Department of Health.

<https://health.maryland.gov/dataoffice/mdh-dashboards/Pages/firearm-violence.aspx>

<sup>ii</sup> Violence Intervention and Prevention Program (VIPP) Annual Report FY 2024, Public Safety Article, § 4-906(c)(2). (2025). Governor's Office of Crime Prevention and Policy. <https://gocpp.maryland.gov/wp-content/uploads/PS-%C2%A7-4-906c2-GOCPYVS-Violence-Intervention-and-Prevention-Program-Annual-Report.pdf>

<sup>iii</sup> Center for Firearm Violence Prevention and Intervention. (2026). Maryland Department of Health.

<https://health.maryland.gov/violence-prevention/Pages/Home.aspx>

<sup>iv</sup> Maryland Consortium on Coordinated Community Supports. (2026). Maryland Department of Health.

<https://health.maryland.gov/mchrc/Pages/Maryland-Consortium-on-Consolidated-Community-Supports.aspx>

<sup>v</sup> Survivors of Homicide Grant Program FY 2023 Annual Report Criminal Procedure Article, § 11-1006(g).

(2023). Governor's Office of Crime Prevention and Policy. <https://gocpp.maryland.gov/wp-content/uploads/CP-%C2%A7-11-1006g-GOCPYVS-Survivors-of-Homicide-Grant-Program-FY-2023-Annual-Report-MSAR-12659.pdf>

<sup>vi</sup> Maryland Trauma Physician Services Fund Annual Report, Health General Article § 19-130. (2025). Maryland Health Care Commission.

[https://mhcc.maryland.gov/mhcc/pages/hcfs/hcfs\\_trauma/documents/fy\\_2025\\_md\\_trauma\\_physician\\_svc\\_fund\\_rpt.pdf](https://mhcc.maryland.gov/mhcc/pages/hcfs/hcfs_trauma/documents/fy_2025_md_trauma_physician_svc_fund_rpt.pdf)

<sup>vii</sup> About the Shock Trauma Center. (2026). University of Maryland Medical Center.

<https://www.umms.org/ummc/health-services/shock-trauma/about>

# **HAVI Testimony of Support SB0118.pdf**

Uploaded by: Kalice Allen

Position: FAV



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To: The Honorable Joanne C. Bensons, Chair  
Members, Budget and Taxation Committee

From: The Health Alliance for Violence Intervention

RE: **SUPPORT** – Senate Bill 0118 – *Comprehensive Community Safety Funding Act*

March 9, 2026

The Health Alliance for Violence Intervention (HAVI) is proud to support Senate Bill 0118 to establish a sustainable funding source for violence prevention services. The HAVI represents over 70 hospital-based and hospital-linked member programs across the United States. We are proud to represent eight Maryland programs, including a founding member of the HAVI, the Shock Trauma Violence Intervention Program.

HAVI member programs provide services to violently injured patients in both traditional health care settings and the community. Hospital-based violence intervention programs (HVIPs) vary in the specifics of their design and scope but typically include immediate intervention in the hospital or emergency department after an injury, followed by intensive, community-based care for approximately one year after discharge. Research shows HVIPs are effective in reducing patients' risk of repeat injuries, addressing critical needs such as mental health, alcohol and substance misuse, and a variety of other patient-centered outcomes.

Without intervention, these patients are at high risk for future repeat injuries, retaliatory violence, and mental health consequences, such as post-traumatic stress disorder. Research shows HVIPs are effective in reducing patients' risk of repeat injury, as well as addressing critical needs such as mental health, alcohol and substance misuse, and a variety of other patient-centered outcomes. A randomized control trial of patients in the Shock Trauma program found that participants were 84% less likely to return to the hospital with a repeat injury and four times less likely to be convicted of a violent crime.

HVIPs serve violently injured victims who may be disconnected from traditional institutions and are thus difficult to reach. A distinguishing feature of the model is the role of violence prevention professionals, specially trained and certified intervention workers. These individuals, who often come from the communities they serve, provide trauma-informed crisis intervention, links to community-based services, mentoring,



home visits, and long-term case management. They are a critical component of any comprehensive system to break the cycle of violence in our communities.

Unfortunately, funding for HVIPs has not kept up with the need. The result is that this approach is understaffed and underutilized, allowing violence to continue in our communities. Beyond the personal tragedy of each injury, community violence places a significant burden on the state's budget. It is estimated that Maryland taxpayers spend \$9.1 billion annually on gun violence. We've made tremendous strides in Maryland after historic investments. However, many of those investments came from the American Rescue Plan Act, which is sunsetting this year. At the same time, victim of crime assistance dollars has plunged in recent years. Without smart legislation like SB0118, we can expect funding for these life saving strategies to decrease, leading to a predictable spike in community violence. SB0118 offers a smart and proactive approach to funding community violence throughout the State.

For these reasons, the HAVI respectfully asks the House Ways and Means Committee to provide a favorable report on SB0118 – *Comprehensive Community Safety Funding Act*.

Sincerely,

Kalice Allen, MPH  
Senior Coordinator, Policy and Advocacy  
The Health Alliance for Violence Intervention (HAVI)  
Kalicea@TheHAVI.org

**CCSFA (SB118\_HB197) - Testimony 2026\_final.pdf**

Uploaded by: Karen Herren

Position: FAV



Testimony in **Support** of the  
**Comprehensive Community Safety Funding Act**  
**SB118/HB197**

Executive Director Karen Herren  
Marylanders to Prevent Gun Violence

March 5, 2026

Marylanders to Prevent Gun Violence (MPGV) is a statewide organization dedicated to reducing gun deaths and injuries across Maryland. We respectfully urge the Committee to issue a **Favorable Report** on House Bill 197.

House Bill 197 would establish an 11% excise tax on firearms, ammunition, and select firearm parts to create a dedicated funding stream for gun violence prevention, intervention, and survivor support programs. This legislation ensures that the industry whose products generate significant public costs contributes to addressing the harm associated with those products. Maryland's recent progress in reducing firearm homicides has been driven in part by unprecedented coordination among federal, state, and local partners, supported by substantial federal investments. However, abrupt federal funding cancellations and disrupted grant commitments have created serious uncertainty for the very programs that are helping to reduce violence. Maryland cannot build durable public safety strategies on unstable funding streams. The Comprehensive Community Safety Funding Act establishes a reliable, state-based source of revenue to sustain and strengthen this progress.

### **HISTORICAL PRECEDENT**

For more than a century, the firearms industry has been subject to a federal excise tax on firearms, ammunition, and related products under the Pittman-Robertson Act<sup>1</sup>. Revenues from that tax are dedicated to wildlife restoration and conservation, a recognition that the industry's products have environmental impacts requiring mitigation<sup>2</sup>.

While that federal framework directs industry-generated revenue toward wildlife conservation, there is no comparable mechanism to address the substantial public costs associated with firearm violence. At the same time, the firearms industry has experienced significant growth in recent years, even as hunting accounts for a declining share of overall firearm sales<sup>3</sup>. Yet the financial burden of gun violence, including medical care, law enforcement, lost productivity, and community trauma, continues to fall primarily on taxpayers and local governments.

Just as Congress long ago required the industry to help offset environmental impacts, Maryland can require the industry to contribute to addressing the societal costs associated with its products. It is reasonable and appropriate for the firearms industry to bear a greater share of those costs.

### **GROWTH OF THE INDUSTRY**

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<sup>1</sup> 16 U.S.C.A. §669 et seq

<sup>2</sup> [Pittman-Robertson Wildlife Restoration Act explained](#)

<sup>3</sup> A 2021 [study](#) by Southwick Associates estimated that about one-quarter (25.8 percent) of all firearms and ammunition sold in 2020 were purchased for hunting.

In economic data presented by the National Shooting Sports Foundation the industry has enjoyed exponential growth and profit in recent years. By their own calculations, the firearm industry's economic impact has risen 371% since 2008<sup>4</sup>. This impact is not factoring in the actual cost to society of the gun violence that their products facilitate. During this time of the industry's exponential growth, we have witnessed an unprecedented spike in shootings and gun homicides across the nation and in Maryland.

## **COST OF GUN VIOLENCE**

Taxing the firearms industry is not only a reasonable measure but a necessary one to generate sustained revenue for programs that mitigate the devastating societal effects of gun violence. In an average year in America, gun violence kills 46,000 people, wounds another 97,000, and costs a staggering \$557.2 billion<sup>5</sup>. In Maryland, we are seeing 797 people die by guns annually with another 1,745 wounded. The estimated economic cost in the state of this epidemic is around \$10.5 billion with at least \$383.9 million being paid by taxpayers<sup>6</sup>.

Firearms and ammunition sold by licensed manufacturers and dealers are a primary source of guns that ultimately end up in crime. Firearms are diverted into illegal markets through negligent or bad-actor dealers, straw purchasing, and theft from inadequately secured retailers. Data consistently show that a relatively small number of dealers account for a disproportionate share of crime guns. Yet the industry has repeatedly resisted commonsense reforms, including stronger dealer oversight, enhanced security requirements to prevent theft, and product safety innovations that could reduce unauthorized access.

An excise tax on the firearms industry is a reasonable way to ensure that those who profit from the sale of these products contribute to addressing the public costs associated with their misuse. The revenue generated would support evidence-based programs designed to prevent violence, intervene in cycles of harm, and assist survivors. Currently, the financial burden of gun violence falls on families, employers, local governments, and taxpayers, regardless of whether they own firearms. This legislation shifts a portion of that burden back to the industry whose products generate these costs.

## **MARYLAND EXAMPLES**

On July 2, 2023 a mass shooting in the Brooklyn Homes neighborhood of Baltimore led to 2 deaths and 28 wounded. In addition to the devastating human loss and suffering, the economic costs of this one event are staggering. This one horrific incident of gun violence left an estimated \$59.3 million price tag, of which \$2.5 million is borne by taxpayers.<sup>7</sup> On December 17, 2024, a mass shooting in Baltimore County left one dead and 9 others wounded for an estimated cost of \$25 million, with over \$1 million of that borne by taxpayers.<sup>8</sup>

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<sup>4</sup><https://www.nssf.org/wp-content/uploads/2024/04/2024-Economic-Impact-Report.pdf>

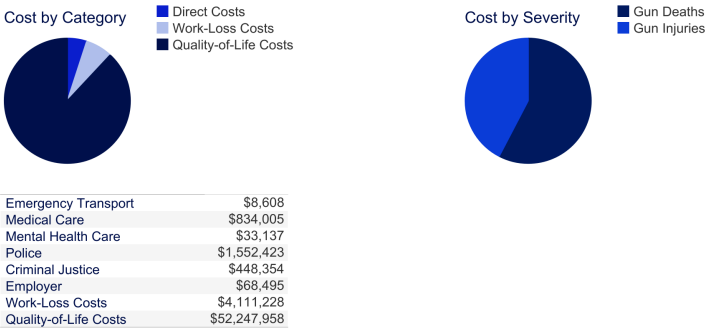
<sup>5</sup> [https://everystat.org/wp-content/uploads/2020/03/USA\\_2024-October.pdf](https://everystat.org/wp-content/uploads/2020/03/USA_2024-October.pdf)

<sup>6</sup> [https://everystat.org/wp-content/uploads/2019/10/Maryland\\_2024-October.pdf](https://everystat.org/wp-content/uploads/2019/10/Maryland_2024-October.pdf)

<sup>7</sup> <https://everytownresearch.org/report/economic-cost-calculator/>

<sup>8</sup> <https://abcnews.go.com/US/mass-shooting-maryland-leaves-1-dead-9-injured/story?id=116889993> and <https://everytownresearch.org/report/economic-cost-calculator/>

Cost to society for 2 gun deaths and 28 nonfatal gun injuries (Mass Shooting) in Maryland.

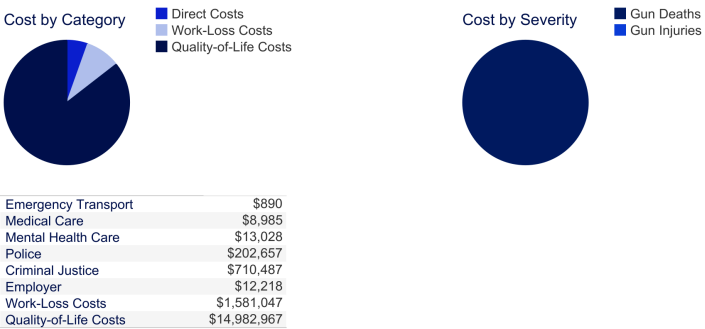


Total cost to Maryland: \$59,304,206

Calculator for the Brooklyn Homes shooting

Even a single homicide is estimated to cost the state \$17.5 million in costs to survivors and families directly affected, employers, government, and the broader community. Taxpayers shoulder \$925,959 of this through the government portion of medical and mental health care, first responders, ambulances, police response and investigations, and criminal justice services.<sup>9</sup>

Cost to society for 1 gun deaths and 0 nonfatal gun injuries (Assault or Homicide) in Maryland.



Total cost to Maryland: \$17,512,280

Calculator for a single victim shooting death

Quantifying what we spend in the aftermath of a shooting, whether the shooting was unintentional, an assault, a shooting by police, or an act of suicide, helps us understand the price we pay for this violence.

KEY INITIATIVES

<sup>9</sup> <https://everytownresearch.org/report/economic-cost-calculator/#economic-cost-calculator>

By passing House Bill 387, Maryland can take a decisive stand against gun violence and invest in programs that prioritize public safety, improve community well-being, and address the damage of gun violence. The bill specifically allocates money to the following initiatives:

- **The Maryland Violence Intervention and Prevention Program Fund** - Administered by the Governor's Office of Crime Control and Prevention, MD VIPP finances organizations providing violence intervention and prevention services in heavily impacted communities<sup>10</sup>.
- **The Center for Firearm Violence Prevention and Intervention** - This recently established office, now within the Maryland Department of Health, coordinates efforts to address and prevent gun violence. While still in its early stages, the Center is focused on implementing comprehensive strategies to reduce firearm-related harm and ensure resources are directed to impacted communities where they are needed the most.
- **The Survivors of Homicide Victims Grant Program** - Managed by the Governor's Office of Crime Control and Prevention, this program offers victim assistance, advocacy, and support, ensuring survivors exercise their legal rights<sup>11</sup>.
- **Consortium on Coordinated Community Supports Partnership Fund** - The Partnership Fund enhances student behavioral health by fostering community partnerships that provide holistic, non-stigmatized services and supports to address students' behavioral health needs and promote academic success.
- **The Maryland Trauma Physician Services Fund** - Allocates funding to medical systems to address trauma-related healthcare costs, with a significant portion attributed to gun violence. The medical care associated with gun violence is notably expensive, averaging approximately \$30,000 for survivors in the year following the injury<sup>12</sup>.
- **The R. Adams Cowley Shock Trauma Center at the University of Maryland Medical System** - The R Adams Cowley Shock Trauma Center is a world renowned medical facility specializing in providing emergency trauma care and critical medical treatment to patients who have experienced severe injuries or medical emergencies. It is recognized for its expertise in trauma care and its commitment to saving lives in critical situations<sup>13</sup>.

**We urge a FAVORABLE report on HB197.**

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<sup>10</sup> <https://goccp.maryland.gov/grants/programs/vipp/>

<sup>11</sup> <https://goccp.maryland.gov/grants/programs/sohg/>

<sup>12</sup> <https://hms.harvard.edu/news/business-case-reducing-gun-violence>

<sup>13</sup> <https://www.umms.org/ummc/health-services/shock-trauma/about>

# Sign-On Letter in Support of the Comprehensive Community Safety Funding Act

*This letter is currently supported by 28 organizations and 100 Maryland residents from across the state.*

Dear Members of the Maryland General Assembly,

We, the undersigned organizations and individuals, urge your support for the Comprehensive Community Safety Funding Act, a fiscally responsible, public-health-driven solution to sustain Maryland's progress in preventing and addressing gun violence.

This legislation establishes a dedicated, long-term funding source for community violence intervention, trauma care, student behavioral health initiatives, and support for survivors of homicide victims, all without placing new demands on the state's General Fund. By creating a modest excise on the firearm industry, the Act ensures that those who profit from the sale of firearms also help offset the measurable public costs of gun violence.

Maryland's trauma centers, hospital-based intervention programs, and community-led safety initiatives save lives every day. But these proven approaches require consistent, dependable investment. This legislation provides the sustainable infrastructure needed to maintain and expand what works, programs that reduce shootings and lower healthcare costs, and the building of safer, stronger communities across our state.

At a time when federal funding for violence prevention is declining, Maryland has the opportunity to lead. The Comprehensive Community Safety Funding Act reflects fiscal responsibility and moral clarity, a smart strategy that protects both lives and state resources. Supporting this bill gives legislative leaders the chance to champion a policy win that unites public safety, fiscal prudence, and community wellbeing.

We respectfully ask that you make passage of the Comprehensive Community Safety Funding Act a priority for the 2026 session.

Sincerely,

*Karen Herren*

*Executive Director*  
**Marylanders to Prevent Gun Violence**  
*Facilitator*  
**Maryland Violence Prevention Coalition**

## **Organizations (28)**

Marylanders to Prevent Gun Violence	Gun Violence Prevention Ministry of St. John's Norwood Episcopal Church, Chevy Chase
Institute for Public Health Innovation	
Roca	National Offices of Violence Prevention Network, NICJR
Maryland Network Against Domestic Violence	LifeBridge Health/Center for Hope
The Brain Injury Association of Maryland	Congregation Oseh Shalom (Laurel, MD)
Critical Issues Forum: Advocacy for Social Justice	Sisters of Bon Secours, USA
GIFFORDS	Maryland United for Peace and Justice
The Health Alliance for Violence Intervention (The HAVI)	Baltimore Washington Conference UMC - Advocacy and Action
National Council of Jewish Women, Maryland	Team ENOUGH Baltimore
Brady	Presbyterians for Police Transformation
Kevin L. Cooper Foundation	Center for Criminal Justice Reform, University of Baltimore School of Law
Advance Maryland	Unitarian Universalist Legislative Ministry of Maryland
Community Justice	
University of Baltimore, School of Law, Center for Criminal Justice Reform	Bullying Intervention Teams (BIT), Inc.
Temple Shalom (Chevy Chase)	
Social Justice Advocacy Committee, St. John's Norwood Episcopal Church, Chevy Chase	

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## **Individuals (100)**

Ken Shilling

Jane Rosov

Marina Khazanov

Dr. Rabiatu Barrie, Assistant Professor  
at UMD

Michelle Knight

Zamaria Bethea, ERPO Program  
Coordinator at MPG

Brianna Rock, Violence Prevention  
Program Supervisor

Monique Yates

Penelope Wider

Francis Li

Margaret Sanders

Brooke Lindsay

Cynthia Sokolow

July Schiffer

Natalie Vinski Ibrahim

Maura Dunnigan

Thomas Kennedy

Melissa Hook

Sophia Thomas

Lisa Siano

James Caldiero

Janet M. Simons

Lisa P. Snyder

John R. Leek

Debra Brown Felser

Tony Hausner

Alan Wojtalik

Francis Kozak

Richard Stern

Nancy Brucks

Justin Truong

Janet Carpenter

Lisa Morris

Cathy Stogel

Elsie Heyrman Klumpner

James Dempse

Andrea LeWinter

Aaron M. Ucko

William Thompson "Bill" Wood

Jacqueline London

Cynthia Alden

Catherine LaFerriere

Kenneth Matthew Douglas

Cairn Krafft

Mary Burton

Martha Hare	Catherine Harmon
Mr. Christopher Ecker	Richard A. Hoehn
Michael Marciarille DeLong	Carol A. Creed
Arielle Juberg	Geraldine Garvey
Danielle Veith	Paul Rohr
Jack Rosenthal	Marlene Joy Dunsmore
Elsie Handelman	Anne Marie MacInnes
Andra DiStefano	Claudia Smith
Yale Stenzler	Christina Pham Linhoff
Ellen Simsohn	Liz Smith
Dora Elaine Tiller	Charles Douglas Jarrett
Cindy Whitt	Maryanne Bailey
Sharon Blinder Hill	Robert Tiller
Arthur Spilkia	Sister Bernadette Claps, CBS
Evelyn Scozzafava	Julie Burns
Zoe Gordon	Karen Gregory
Helene S. Goldberg	Susan Wilensky
Allen Minton	Bonnie Schofield
Becky Gail Lessey	Virginia Novak
Margie McCormick	James Wilson Walters
Ruth P. Moskof	Lillian Luksenburg
Jacqueline M. Nichols	Sara Palmer
Elaine Wunderlich	Marsha Lerner Teichman

Nicole Berger

Marjorie Winslow

Robert Bajefsky

Ellen Davis

Erica Colbert

Jim Lieberman

Anna Jelen

Sister Patricia Kirk, Benedictine Sister

Tia Richards

# 2026 CCSF Senate.pdf

Uploaded by: Layla Greten

Position: FAV



Testimony of Layla Greten, Team ENOUGH  
Support for SB 118 [FAV]  
Before the Maryland Senate Budget and Taxation Committee  
March 11, 2026

Dear Chair Guzzone, Vice Chair Rosapepe, and esteemed members of the Senate Budget and Taxation Committee:

My name is Layla Greten. I am a high school student at Archbishop Spalding High School and the founder of a local Team ENOUGH chapter, a youth-led initiative under The Brady Campaign to Prevent Gun Violence. I am writing to voice my support for SB 118. As the President of Team ENOUGH Baltimore, I lead nearly 50 students across Maryland and multiple school chapters, with a shared passion and commitment to gun violence prevention.

SB 118 allows Maryland to invest in the community organizations that do the most critical work. These programs keep families safe and protect those disproportionately harmed by gun violence: low-income and black and brown communities. Community Violence Intervention programs are [so effective](#) that they have reduced shootings by 60% and violent crimes by over 70%.

According to the 2022 data from the [Maryland State Police](#), there were 118,349 regulated firearm transactions. A 2020 [firearm market study](#) published in 2020, published conservative estimates for the average price of firearms (combined handguns and rifles) in Maryland at [\\$750](#). This would mean a total of more than \$88,761,750 in potential sales annually.

According to a study from UChicago, the elasticity of Massachusetts's firearm market, which is comparable to Maryland's, is somewhat low at almost -1. This means that demand will remain consistent, but there will be a marginal drop in sales. Therefore, assuming that the tax burden that the burden would be passed on to the consumers, sales would drop from 118,349 to 105,331, and overall expected revenue would drop to \$78,998,250.

With the new expected sales of 105,331, we can expect an excise tax revenue of about \$8,689,807. Community Violence Intervention investment shows savings of anywhere from [\\$17-\\$41 per \\$1 invested](#). With an investment of \$8,689,807 from the excise tax, we can expect to save Maryland anywhere from \$147,725,719 to \$356,282,087 in expenses. Maryland already spends [\\$9.1 billion annually](#) on the consequences of gun violence, with [737](#) firearm deaths a year and even more firearm injuries. Healthcare, law enforcement, judicial, and incarceration fees all



burden Maryland's economy and taxpayers. We have the opportunity to make cost-effective, economically positive legislation with instrumental potential to save lives.

Maryland has passed similar excise taxes on alcohol, tobacco, and other industries, and there is no evidence of any widespread closure of liquor stores. Although price increases can affect consumer behavior, there is no state or nationwide evidence that these taxes force businesses to shut down, regardless of whether they pass the tax to consumers or bear the burden themselves. Additionally, the firearm excise tax that exists nationwide was not linked to any business shutdown; in contrast, the firearm industry has only grown from then on.

Increased taxes on tobacco and alcohol actually have not actually shown [a link to increased illicit sales](#). Illicit trade is driven less by pricing and more by weak administrative policies. Furthermore, when compared to tobacco, alcohol sees even less of a relationship between taxation and an illegal market, due to the heavy and difficult-to-transport nature of alcohol, which can be paralleled to firearms.

The truth is, dealers do not make all of their profit from selling firearms. For many stores, cleaning supplies, range gear such as hearing protection and range bags, and optics, all items not affected by the excise tax, have the potential to make the highest margin of profits. High-margin services are what [gun dealers already rely on](#): gunsmithing, transfer fees, training classes, and training kits.

Furthermore, used guns, accessories, holsters, weapon lights, and ammunition have very high profit margin. Even label-branded merchandise has margins of over [100%](#) and Cerakote applications have profit margins of [400%](#). Therefore, if dealers did not want to pass on the tax to consumers, there is plenty of space to absorb it in the profits.

The true businesses shutting down we need to be worried about are small businesses affected by gun violence. In [Fells Point](#), a chef was forced to shut down three of his restaurants because of lost revenue from safety issues. Following three incidents of gun violence in Fells Point, his reservations dropped by anywhere from 85-97%, and his revenue by more than 50%. Downtown Baltimore has been losing businesses, leaving employees and residents without services. The Sheraton Hotel, Morton's Steakhouse, H&M, P.F. Chang's, and other, once thriving, Inner Harbor staples [have been forced to close](#).

SB 118 will support the work of law enforcement by reducing the potential violent crimes that they must respond to, in turn allowing law enforcement to divert time and resources towards other public safety matters.



Furthermore, retailers near mass shootings see an average revenue drop of about [19%](#), and a [neighborhood-level analysis](#) of U.S. cities correlated high levels of gun violence with fewer new business establishments, fewer jobs, and slower home value appreciation. Gun violence is costing these businesses so much, and investment in violence prevention programs can boost Maryland's economy and support communities.

SB 118 is funding the organizations that have the greatest impact and need it most. I strongly urge a favorable report on SB 118.

Signed,

Layla Greten  
Founder and President, Team ENOUGH Baltimore

# **Everytown for Gun Safety Testimony in Support of S**

Uploaded by: Mary Kenah

Position: FAV



## **Everytown for Gun Safety Testimony in Support of SB118**

**March 9, 2026**

Chair Guzzone and Members of the Committee:

On behalf of Everytown for Gun Safety I write in support of SB118, sponsored by Delegate Mireku-North, and request a favorable report.

SB118, the Comprehensive Community Safety Funding Act, would impose an 11% excise tax rate on the gross receipts of firearms dealers derived from retail sales of firearms, firearm accessories, and ammunition. The bill exempts sales to law enforcement agencies, law enforcement officers, the Armed Forces of the United States, or the National Guard. The revenue from this tax will be distributed to the Maryland Violence Intervention and Prevention Program Fund (26%), the Center for Firearm Violence Prevention and Intervention within the Department of Health (26%), the Coordinated Community Supports Partnership Fund (20%), the Survivors of Homicide Victims Grant Program (20%), and Maryland Trauma Physician Services Fund and the R Adams Cowley Shock Trauma Center (4%, respectively).

This excise tax is smart gun safety policy, as it requires the gun industry to contribute to the same gun violence prevention programs made necessary by the nation's weak gun laws and easy access to firearms. The Comprehensive Community Safety Funding Act will create an urgently needed, reliable, stable funding source for violence prevention and survivor support programs across Maryland, to support a holistic public health approach to reducing gun violence.

Gun violence costs Maryland [\\$10.5 billion each year, of which \\$383.9 million is paid by taxpayers](#). That means on average, the cost of gun violence in our state is \$1,731 per resident each year. A [report](#) from Everytown shows that even if a household doesn't have a gun, and even if communities experience different levels of gun violence, we all bear the financial burden of this epidemic. All while the gun industry makes billions every year, profiting from the harm it causes in Maryland communities. Imposing this tax on gun dealers will help to cover the financial price of gun violence paid by Maryland taxpayers each year, putting the burden on an industry that directly contributes to the problem.

Mary Kenah  
Policy Counsel, Everytown for Gun Safety

# **Giffords Letter of Support - SB 118 (Benson).pdf**

Uploaded by: Mike McLively

Position: FAV

# GIFFORDS CENTER FOR VIOLENCE INTERVENTION



## LETTER OF SUPPORT RE: HB 118 (BENSON), THE COMPREHENSIVE COMMUNITY SAFETY FUNDING ACT

**TO:** MARYLAND SENATE, WAYS AND MEANS  
COMMITTEE

**SUBMITTED BY:** MIKE MCLIVELY, POLICY DIRECTOR  
GIFFORDS CENTER FOR VIOLENCE INTERVENTION

**DATE:** March 9th, 2026

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### Re: Support for SB 118, The Comprehensive Community Safety Funding Act

Dear Members of the Committee,

On behalf of GIFFORDS Center for Violence Intervention, which is part of GIFFORDS, the national gun violence prevention organization founded by former Congresswoman Gabby Giffords, **I am writing to express our strong support for Senate Bill 118, introduced by Senator Benson.** Gun violence is an ongoing public health and public safety crisis in the US. According to data from the CDC from September 2023 to August 2024, 696 Maryland residents lost their lives to gun violence,<sup>1</sup> and thousands more were shot and injured. The effects of these losses and injuries continue to ripple through entire communities.

At the same time, gun sales have skyrocketed in recent years, with a report by the National Shooting Sports Foundation declaring that “The economic growth America’s firearm and ammunition industry has experienced in recent years has been nothing short of remarkable.”<sup>2</sup> Through a variety of means, a large number of guns sold in legal markets are diverted into illegal markets and ultimately used in the commission of crimes and acts of violence that are imposing tremendous human and financial costs on the people of Maryland.

It’s time for the gun industry to help pay its fair share in supporting effective, lifesaving solutions to gun violence.

This critical legislation would help Maryland respond to the crisis of gun violence, which is the leading cause of death for American children today. SB 118 would levy a modest excise tax on

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<sup>1</sup> <https://www.cdc.gov/injury-violence-data/data-vis/index.html>

<sup>2</sup> <https://www.nssf.org/wp-content/uploads/2022/03/2022-Firearm-Ammunition-Industry-Economic-Impact.pdf>

firearm industry profits, and these revenues would be used to make long-term investments in a variety of vital initiatives designed to prevent gun violence, protect and heal survivors, and promote safety for all Marylanders. This includes the Maryland Violence Intervention and Prevention Program (MDVIPP), the Survivors of Homicide Victims Grant Program, the Maryland Department of Health's Center for Firearm Violence Prevention and Intervention, as well as the Maryland Trauma Physicians Services fund.

Together, these programs help prevent death through skilled medical care, interrupt cycles of retaliation through intervention with those at highest risk, and support families that have been devastated by the loss of a loved one - all of these activities help reduce violence and mitigate the harms imposed by gun violence.

The excise tax created by SB 118 is both reasonable and modest and is in no way designed to prevent Marylanders from purchasing a firearm or exercising their Second Amendment rights. When the Maryland Legislature wants to discourage the purchase of a product, it knows how to do so: consider that the excise tax on the sale of certain tobacco products is as high as 70%.<sup>3</sup>

The 11% excise tax proposed in this bill is in line with a federal firearm and ammunition excise tax of 11%, a tax that has been praised and supported by the firearm industry itself, with the National Shooting Sports Foundation celebrating the members of Congress who sponsored the federal excise tax, which is used to fund wildlife conservation efforts.<sup>4</sup>

**If the firearm industry can be supportive of a tax designed to protect wildlife, it should be just as supportive of a tax that is designed to protect human life.**

Given the tremendous human and economic toll of gun violence in Maryland, this is a policy that will save lives and taxpayer dollars. For these reasons, we urge a favorable report on SB 118.

Thank you for your time and consideration,

**Mike McLively**  
**Policy Director**  
**Giffords Center for Violence Intervention**

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<sup>3</sup>[https://www.marylandtaxes.gov/forms/Tax\\_Publications/Tax\\_Alerts/Tax-Alert-Cigarettes-OT-ES-Ds-Tax-Rate-Changes.pdf](https://www.marylandtaxes.gov/forms/Tax_Publications/Tax_Alerts/Tax-Alert-Cigarettes-OT-ES-Ds-Tax-Rate-Changes.pdf)

<sup>4</sup> <https://www.nssf.org/government-relations/impact/>

**SB0118-BT-FAV .pdf**

Uploaded by: Nina Themelis

Position: FAV



BRANDON M. SCOTT  
MAYOR

*Office of Government Relations  
88 State Circle  
Annapolis, Maryland 21401*

**SB 0118**

March 11, 2026

**TO:** Members of the Senate Budget & Taxation Committee  
**FROM:** Nina Themelis, Director, Mayor's Office of Government Relations  
**RE:** Senate Bill 118 – Comprehensive Community Safety Funding Act

**POSITION: Support**

Chair Guzzone, Vice Chair Rosapepe, and Members of the Committee, please be advised that the Baltimore City Administration (BCA) **supports** Senate Bill (SB) 118.

SB 118 would establish an excise tax on certain firearms dealers for the sale of firearms, firearm accessories, and ammunition as a means toward ensuring much-needed, sustainable funding for evidence-based gun violence prevention and intervention programs, as well as victim support initiatives. The bill would redirect earnings from firearm sales in Maryland to address the public health and financial burdens of gun violence, which costs the state \$10.5 billion annually.<sup>1</sup> Gun violence accounts for a substantial share of trauma-related healthcare costs, with medical care for gun violence survivors averaging \$30,000 in the first year after injury.<sup>2</sup>

The Comprehensive Community Safety Funding Act would impose an 11 percent excise tax on firearm industry profits – not on consumers – and allocate the revenue generated to crucial prevention, intervention, and victim support programs. The initiatives that would be supported include the Center for Firearm Violence Prevention and Intervention, which is focused on implementing comprehensive gun violence prevention strategies; the Maryland Shock Trauma Center, which plays a critical role in treating gun violence victims; the Maryland Violence Intervention and Prevention Program (VIPP), which funds prevention and intervention work in communities most impacted by gun violence including those programs that are currently operational in Baltimore City; and the Maryland Trauma Physicians Services Fund, which helps medical systems to cover trauma-related healthcare costs.

In a time when the federal government is cutting funding for proven violence prevention work, SB 118 addresses an urgent need for sustainable funding for these efforts. For the above stated reasons, the BCA respectfully requests a **favorable** report on SB 118.

<sup>1</sup> Marylanders To Prevent Gun Violence, Comprehensive Community Safety Funding Act Fact Sheet (January 2025)

<sup>2</sup> *Ibid.*

# **Testimony SB 118.pdf.pdf**

Uploaded by: Omar Diallo

Position: FAV

JOANNE C. BENSON  
*Legislative District 24*  
Prince George's County

MAJORITY WHIP

Budget and Taxation Committee

*Subcommittees*

Education, Business, and Administration

Pensions

Chair, Procurement

*Joint Committees*

Audit and Evaluation Committee

Children, Youth, and Families

Ending Homelessness

Fair Practices and  
State Personnel Oversight



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Annapolis, Maryland 21401  
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800-492-7122 Ext. 3148  
Joanne.Benson@senate.state.md.us

THE SENATE OF MARYLAND  
ANNAPOLIS, MARYLAND 21401

**Testimony of Senator Joanne C. Benson**  
**SB0118: Comprehensive Community Safety Funding Act**

Good afternoon, Chairman Senator Guy Guzzone, and Vice Chairman Senator Jim Rosapepe, and the esteemed members of the Budget and Taxation Committee.

SB0118 establishes the Comprehensive Community Safety Funding Act, a measure designed to strengthen Maryland's response to firearm violence while investing in prevention, recovery, and community stability. This legislation creates an excise tax on gross receipts coming from the retail sale of firearms, firearm accessories, and ammunition by federally licensed firearms dealers in the State. The revenue generated will be directed toward programs that support violence prevention, victim services, trauma care, and community support initiatives.

Firearm violence continues to impact communities across Maryland. Addressing this challenge requires not only enforcement but also sustained investments in prevention, intervention, and support services. SB0118 takes a balanced approach by ensuring that a portion of the revenue generated from firearm-related sales is reinvested into programs that strengthen community safety and provide meaningful resources to those affected by violence.

Under this legislation, revenue from the tax will support several critical programs, including the Maryland Violence Intervention and Prevention Program Fund, the Center for Firearm Violence Prevention within the Maryland Department of Health, the Coordinated Community Supports Partnership Fund, and the Survivors of Homicide Victims Grant Program. Additional funding will support trauma physician services and the R Adams Cowley Shock Trauma Center, which provide lifesaving care to victims of violence and serious injury.

We need to uplift our institutions by directing resources toward prevention, intervention, and trauma response; SB0118 strengthens Maryland's ability to respond comprehensively to firearm violence. These investments help ensure that communities have access to programs that reduce violence, support families and survivors, and provide critical services to individuals impacted by unfortunate and traumatic events.

Importantly, the bill includes clear reporting and administrative provisions to ensure transparency and accountability in the collection and distribution of these funds. The goal is to ensure that the revenue generated is used effectively to support programs that improve public safety and community well-being across the State.

SB0118 represents a thoughtful and responsible investment in the safety and stability of Maryland communities. By supporting prevention programs, victim services, and trauma care, this legislation helps ensure that the great state of Maryland continues to prioritize both public safety and community resilience for all.

Thus, I respectfully urge a favorable report on SB0118 and thank you for your consideration.

**2026 MD CCSFA Written Testimony -- SB 118.pdf**

Uploaded by: Ramya Swami

Position: FAV

Brady  
840 First St. NE Ste. 400  
Washington, DC 20002



Testimony of Ramya Swami, Manager, State Policy, Brady  
**Support for SB 118 [FAV]**  
Before the Maryland Senate Budget and Taxation Committee  
March 11, 2026

Dear Chair Guzzone, Vice-Chair Rosapepe, and other distinguished members of the Maryland Senate Budget and Taxation Committee,

Founded in 1974, Brady works across Congress, courts, and communities, uniting gun owners and non-gun owners alike to end America's gun violence epidemic. Our organization today carries the name of Jim Brady, who was shot and severely injured in the assassination attempt on President Ronald Reagan. Jim and his wife, Sarah, led the fight to pass federal legislation requiring background checks for gun sales. Brady continues to uphold Jim and Sarah's legacy by uniting Americans across the country in the fight to prevent gun violence.

Brady applauds the thoughtful work and legislative efforts of this body to prevent and end gun violence throughout the state. Tragically, despite these efforts and some of the strongest gun laws in the nation, each year, 785 Marylanders are killed by gun violence, and 493 of those deaths are from firearm homicides.<sup>1</sup> We need only look at the fact that Maryland has the seventh highest firearm homicide rate in the country to see that gun violence is a crisis in Maryland communities and additional policies must be put in place to prevent further tragedies. **In furtherance of our goal to reduce firearm violence across the state and in communities of color, Brady strongly urges a favorable report on SB 118, the Comprehensive Community Safety Funding Act (CCSFA).**

Gun violence is one of the most complex policy problems of our time, but the tools to address it are within our reach. The CCSFA is an innovative bill that imposes an excise tax on firearm sales to provide sustained funding to gun violence prevention programs, including community violence intervention efforts. The revenue generated from this tax will fund a number of life changing programs in the state, including the Coordinated Community Supports Partnership Fund, the Violence Prevention and Intervention Fund, and the State Center for Firearm Violence Prevention and Intervention, which this body worked hard to establish last legislative session.

By generating a reliable, sustained source for these funds this Act will enable the state to engage in

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<sup>1</sup> Centers for Disease Control and Prevention, National Center for Injury Prevention and Control. *Web-based Injury Statistics Query and Reporting System (WISQARS)* [online]. (2005) [cited 2024 Feb. 2]. Available at: [www.cdc.gov/injury/wisqars](http://www.cdc.gov/injury/wisqars).

effective and life-saving gun violence prevention programs. It will allow for coordination with schools, community groups on the ground, state agencies, and more in identifying high-impact policy solutions to curb Maryland's gun violence epidemic.

Gun violence is a public health, safety, and equity crisis. Since the start of the pandemic, our nation has seen record-setting gun and ammunition sales, alongside record nationwide increases in shootings, homicides, and related traumas. This has been a time of record profits for some and brutal pain and loss for too many others. This national gun violence crisis has also imposed an enormously unequal toll on communities of color in our state, where over 84% of youth homicide victims are Black or Latino, and where gun violence was already, prior to recent spikes in violence, by far the leading cause of death for young Black men and boys. This violence also imposes enormous burdens on those who are not direct victims too: experts at the National Institute of Justice have noted that “youth living in inner cities show a higher prevalence of post-traumatic stress disorder than soldiers” in our wartime military.

In addition to its brutal human toll, gun violence also causes enormous economic harm and imposes enormous fiscal burdens on state and local governments and taxpayers. [Data](#) from the Johns Hopkins Center for Gun Violence Solutions indicates that gun violence costs taxpayers in Maryland as much as \$9.1 billion per year. Sustained reductions in gun violence will require sustained investments in prevention and intervention efforts and longer-term planning to entrench virtuous cycles of trauma recovery, retaliation prevention, peace-building, and safety. That is why it has been a top priority for our organization to support the establishment of a dedicated revenue stream to sustain this lifesaving work through the CCSFA.

This bill is analogous to other firearm and ammunition industry tax measures that have been repeatedly upheld by the courts. Similar firearm, ammunition, and related industry excise taxes have also been in place at the federal level for over a century, and the gun industry has supported them. Since 1919, federal law has placed a 10 to 11% excise tax on the sale of guns, ammunition, and related products by licensed manufacturers, producers, and importers. Revenues from this excise tax have been used to fund wildlife conservation efforts that remediate the effects that guns and ammunition have on wildlife populations through hunting, particularly through grants to state wildlife agencies and for conservation-related research. The NRA has referred to this federal Firearms and Ammunition Excise tax as a “legislative model” and “friend of the hunter.”

Just as the federal tax on firearm industry manufacturers reasonably generates revenue to remediate the harmful effects that firearm industry commerce can have on wildlife, the CCSFA would place a tax on retail sellers profiting from the sale of the same products in order to fund programs that effectively remediate the devastating human toll these products take on families and communities across the state. This tax is a modest and reasonable excise tax on sellers whose lawful and legitimate commercial activity still imposes enormous harmful externalities on Maryland's families, communities, and taxpayers.

This bill is not intended to penalize firearm sellers or otherwise discourage lawful firearm sales and commerce whatsoever, but would reasonably generate revenue to sustain programs that are targeted and effective at mitigating the harms that firearms and related products too often cause. It would stop shootings, save lives, and make Maryland a better, safer place.

To promote community safety and mitigate the enormous collateral harms that flow from firearm industry commerce, Maryland must act to invest in violence intervention initiatives that work to interrupt entrenched cycles of shootings, trauma, and retaliation. These programs support and heal victims of firearm violence, and provide targeted intervention services to other individuals identified as highest risk of being shot or involved in cycles of violence in the near future.

**For these reasons, we urge a favorable report for SB 118.**

Sincerely,

Ramya Swami  
Policy Counsel  
Brady Campaign to Prevent Gun Violence

# **CSFA Testimony - Senate.pdf**

Uploaded by: Tarria Stanley

Position: FAV



Written Testimony of Tarria Stanley  
Deputy Director of Legislative Advocacy, Community Justice  
Co-lead, Marylanders to Prevent Gun Violence

Senate Bill 0118, Community Safety Funding Act  
House Ways and Means Committee  
February 13, 2025

Members of the Esteemed Committee,

Thank you for the opportunity to testify today. My name is Tarria Stanley, and I am here on behalf of Community Justice, a national organization that advocates for gun violence prevention by empowering those closest to the pain to advance lifesaving solutions.

Gun violence remains one of the most pressing issues in Maryland, with devastating impacts on individuals, families, and entire communities. According to Johns Hopkins University, firearm access is associated with increased suicide, homicide, and unintentional deaths and injuries. Each year, Maryland experiences roughly 799 deaths and 1,765 injuries due to gun violence, costing the state more than \$10.5 billion annually. These are not just statistics — they represent real lives, real families, and communities carrying long-term trauma.

Senate Bill 0118 offers an innovative solution. By establishing a firearm excise tax, the Comprehensive Community Safety Funding Act would generate sustainable funding to support critical community safety initiatives across Maryland.

Programs like community violence intervention are proven to reduce violence by focusing on prevention, engagement, and healing. After the passage of the American Rescue Plan Act in 2021, cities across the country used federal resources to expand violence prevention efforts. However, as those federal funds are being stripped away, the urgency for states like Maryland to step up has never been greater. We know that when funding is lost, lives are lost. This bill recognizes that protecting human life requires investment, and asks the firearm industry to help bear that cost and not communities impacted.

Baltimore shows what is possible when we invest in these strategies. In 2025, the city saw a 30 percent decline in homicides, driven in part by the Office of Neighborhood Safety and Engagement's collaborative violence reduction strategy.

Senate Bill 0118 would help sustain and expand these life-saving efforts across the state. Community Justice strongly urges the committee to advance this legislation.

Thank you for the opportunity to testify.

# **SUPPORT FOR HB630.pdf**

Uploaded by: Theresa Kraemer

Position: FAV

## **SUPPORT FOR HB630**

### **Correctional Services - Immigration Detention Facilities – Original Design and Construction**

My name is Theresa Kraemer, and I live in Baltimore County, Maryland. I support HB630- Correctional Services - Immigration Detention Facilities - Original Design and Construction which would prohibit a person from operating an immigration detention facility at a building, structure, or facility that was not originally designed and constructed for the purpose of housing or detaining individuals.

The current system for detaining individuals who may be in the U.S. illegally is not moral or just and appears to be in violation of civil liberties. At this time, federal authorities do not have my trust in operating detention facilities in a way that I believe is humane. More important than fears and anger, I believe we must treat all humans respectfully. We must allow people to be free until proven guilty. We must support just consequences in proportion to infractions. It is not morally just to put a person in a detention center for over-staying a visa or finding meaningful work in a community after independently crossing a border. Law and order are not enemies of compassion. Human dignity and national security need not be in conflict. A healthy society requires clear processes and meaningful reform.

Additionally, using a building that was not designed to house large numbers of people put those people, the environment, and neighbors at risk for disease and pollution. It is neither ethical nor smart to refurbish a large building as a detention center unless the time and energy has been taken to research the impacts that human-use will have on a site.

I strongly request SUPPORT for HB630 - Correctional Services - Immigration Detention Facilities - Original Design and Construction.

Theresa M.B. Kraemer

**2026 SB0118 Testimony Against 2026-03-11.pdf**

Uploaded by: Alan Lang

Position: UNF

# Testimony Against SB0118

Honorable Senators

Please enter an unfavorable decision about HB0197.

I am opposed to

- Imposing an excise tax on certain gross receipts of certain firearms dealers derived from the
  - sales of firearms, firearm accessories, and ammunition in the State and
  - sales of firearms to residents of the State;
- requiring the Comptroller to distribute a portion of the tax revenues to the
  - Maryland Violence Intervention Program,
  - the Center for Firearm Violence Prevention,
  - the Coordinated Community Supports Partnership,
  - the Survivors of Homicide Victims Program,
  - the Trauma Physician Services Fund, and
  - the Cowley Shock Trauma Center

This bill name hides another attack on the lawful gun owners in Maryland by hiding its intent with the feel good title of the Comprehensive Community Safety Funding Act. Who could be against community safety?

While the title says one thing, it is actually making the price of guns and ammunition too expensive for lower income people to purchase guns for their protection. The bill establishes an 11 percent excise tax on the gross receipts from the sale of firearms, firearm accessories, or ammunition in the State by a federally licensed firearms dealer located both within the State and specified dealers outside the State.

Where is crime the highest? It is predominantly in the poorer areas of urban areas. Who lives in these areas? It is predominantly people of color. While the more affluent can pay these increased fees, those who live where crime is the highest will not be able to do so. Consequently, by lowering gun and ammo sales because of increasing fees, this bill will actually make many communities less safe.

The Racial Equity Impact Note for this bill supports my objections. It states, “According to the Congressional Research Service and research from both government and academic sources, excise taxes imposed on sellers may be passed through to consumers, depending on market conditions, competition, and demand elasticity. In situations where sellers do pass through the tax to buyers, excise taxes are considered regressive, meaning that households with lower incomes pay a larger share of their income in excise tax-related price increases than households with higher incomes.”

“Black Marylanders are overwhelmingly affected by gun violence as compared to other demographic groups.” Based on, fatal and nonfatal firearm-related incidents in Maryland as reported from hospital visits statewide between 2022 and 2024, “... Black individuals accounted for 61 percent of fatal injuries and 70 percent of nonfatal injuries.”

## Testimony Against SB0118

“Household income in Maryland is stratified by race and ethnicity. Black, Hispanic, and American Indian/Alaska Native households generally have lower incomes than white households. To the extent the firearm excise tax imposed by the bill is passed through to consumers, the tax may place a larger financial burden on lower income households and, by extension, households of color.”

See [2026RS-HB0197-REIN.pdf \(maryland.gov\)](#)

If this bill becomes law, fewer people of color will be able to afford already expensive guns and ammunition. Whether the four listed groups that will receive 92 percent of the collected excise fees, less administrative costs, will do anything to significantly reduce crime and improve safety is unknown. Thus, I doubt that this bill will be effective in meeting the stated goal.

Moreover, I still maintain that the purpose of this bill is actually to reduce the number of guns that law abiding people can own and keep those who have guns from buying the ammunition that makes them effective all in the mistaken belief that fewer gun sales will reduce crime.

Please enter an unfavorable decision about SB0118.

Alan Lang  
45 Marys Mount Road  
Harwood, Maryland 20776  
Legislative District 30B  
410-336-9745  
[Alanlang1@verizon.net](mailto:Alanlang1@verizon.net)

March 9, 2026

# **Copy of SB0554 Testimony Template (2).pdf**

Uploaded by: Cortly Witherspoon

Position: UNF

**Senate Education, Energy & the Environment Committee**

**SB 554 Education Baltimore City Board of School Commissioners - Appointment Process -**

**Alterations**

**Bill Hearing Date: March 11th, 2026**

**Position: Unfavorable**

Dear Chair Feldman, Vice Chair Kagan, and Honorable Committee Members,

My name is Cortly Witherspoon Jr, and I am an 11th grader at Bard High School Early College in Baltimore and also a member of A.S.C.B.C (Associated Student Congress of Baltimore City). I oppose SB 554, which not only removes the requirement that the Mayor meet with community groups when deciding on Board Members, but also requires the Maryland State Senate to approve them.

The Baltimore City School Board is composed of nine appointed and three elected members. Ensuring that stakeholders influence the nine appointed members, who compose three-fourths of the school board, is critically important. Currently, the Mayor must reach out to a community panel, which is composed of many different stakeholder groups such as teachers, students, and parents.

This is an important part of the process, as this is where stakeholders can give their views. [I have seen firsthand how important community voices are in decision-making. When my school, William Pinderhughes, was facing closure, the Sandtown community came together, spoke up, and successfully fought to keep it open. That experience showed me how powerful it is when the people most affected by decisions have a seat at the table.

As a young person who grew up around community activism and advocacy, I know that community members bring perspectives that policymakers may not otherwise see. At a time when many people feel disconnected from government, it is especially important at the local and state levels to make sure people feel heard. Our Constitution begins with “We the People,” reminding us that government exists to serve the people, and their voices should always be part of the conversation. Without these engagement sessions, stakeholder groups may be deprived of a say in who oversees their school system.

Also, subjecting Baltimore City School Board Members to Senate confirmation is not a substitute. No other school district has to go through this sort of regulation from above. There is a major difference between a Mayor being forced to go to his constituents for guidance on school board members, and being forced to go away from his constituents, to the State Senate, for approval on it. This will only take the process further away from the stakeholder groups that are directly affected by school board decisions.

School Districts should fulfill local needs, and stakeholder groups should have a say in their composition. The Mayor should consult stakeholder groups when he appoints a school board member, not the Maryland Senate. Therefore, we request an unfavorable report on Senate Bill 554.

*Thank you for considering my testimony,*

*Cortly Witherspoon Jr*

*[State Legislative District (40) [6672318642/cortlywitherspoon1@gmail.com]*

# **SB0118\_Testimony\_2A\_Maryland.pdf**

Uploaded by: John Josselyn

Position: UNF



## **Senate Bill 0118 Comprehensive Community Safety Funding Act Unfavorable**

In concept Senate Bill 0118 is a clone of California Assembly Bill 28, which imposed an 11% tax that applies to gross receipts from retail sales of ammunition, firearms, accessories, and parts which was signed into law on September 26, 2023, by Governor Gavin Newsom. HB 0197 is also like legislation passed in Seattle, which has not lived up to its proponents' predictions.

Broadly speaking, Senate Bill 0118 is a thinly veiled economic attack on Maryland businesses who hold a Federal Firearms License (FFL). Most of these business are small businesses which form the backbone of any state's economy.

Senate Bill 0118 would add an 11% excise tax on firearms in addition to the current 6% sales tax. Because the excise tax is based upon the gross receipts (page 6, lines 9-11), the 11% excise tax will be based upon the selling price plus the 6% sales tax for a total tax of 17.7%. This is in addition to the 11% Pittman-Robertson tax which is already in place supporting wildlife programs throughout Maryland.

The bill's proponents include groups who support any bill which discourages, restricts, or bans the legal ownership of firearms. Their literature contains several false claims about the nature of the funding sources and touting the success of similar schemes on the west coast.

The increased costs will have a cascading negative impact on the State's economy. State income from sales tax, corporate income tax, and personal income tax will see a decline as consumers purchase out of state and by mail order to avoid the proposed punitive excise tax. Some businesses will close, others will move out of Maryland, jobs will be lost, businesses such as lodging, restaurants, clothing stores etc., which benefit from revenue relating to hunting and the shooting sports will see a decline in income.

**Senate Bill 0118**  
**Unfavorable**

The ultimate result will be across the board reduction in corporate and personal income tax revenue across the entire state. This tax is regressive in nature and will have a disproportionate impact on those of limited financial means.

There is ample evidence that “gun tax” schemes do not produce the windfall of revenue the proponents claim. (See attachment.)

Senate Bill 0118 provides for a staggered implementation which first targets so-called “large retailers” defined as having a footprint over 20,000 square feet. That a retailer might have only 100 square feet devoted to firearms sales seems not to matter. Exactly how and with what resources the Comptroller will determine the square footage is unknown.

No provisions are contained in this bill regarding how and with what resources the Comptroller will monitor and police the over 760 federal firearm license holders in Maryland. Nor does the bill consider that it is legal to purchase a rifle or shotgun in any of the states contiguous to Maryland (Public Safety §5-204). Further, these contiguous states are home to 6,433 federal firearms license holders. How the Maryland Comptroller will monitor the sales receipts and/or number of sales, to then enforce House Bill 197’s taxing scheme, on out of state sales by out of state dealers, is something the sponsors should be compelled to explain. It is best described by the adage “nothing is impossible for those who do not have to do it.”

Most shock trauma cases are due to falls and automobile accidents. According to Shock Trauma’s own literature, only 21% are violence-related and not all are firearms related injuries. (See attachment.)

Historically, Americans have not reacted well to taxes, especially tax increases. Recent reports indicate that California leads the nation in the number of citizens fleeing to states with more freedom and lower taxes. Businesses in Seattle relocated to areas where the governments are less tax hungry. Maryland legislators should be wary about following California and Seattle’s misguided tax policies.

**Senate Bill 0118**  
**Unfavorable**

Senate Bill 0118's negatives will cause more economic harm than positives which an oppressive 11% additional tax on Maryland citizens might bring. Further, it damages the credibility of a Governor who promised no new taxes.

We strongly urge an unfavorable report on Senate Bill 0118.

Respectfully,

John H. Josselyn  
2A Maryland  
03/11/2026

# Leaders in Annapolis promise no new taxes despite budget shortfall

Pamela Wood

1/21/2026 5:30 a.m. EST



Gov. Wes Moore unveils his proposed budget for next year on Wednesday. He says there are no tax increases in it — despite a \$1.4 billion deficit. (Ulysses Muñoz/The Banner)

Gov. Wes Moore has a promise about the state budget he'll propose on Wednesday: "We're not raising taxes or fees."

Local Politics

# The Seattle Times

## Seattle's gun tax raised \$93,000 last year

Originally published March 15, 2018 at 6:00 am | Updated March 16, 2018 at 1:52 pm



This 2012 photo shows a Seattle gun shop. Around the time the City Council passed the tax in 2015, there were two stores in Seattle dedicated to gun sales. Now there are none. (Elaine Thompson/AP) [Less](#) ^

**The total for 2017 was less than in 2016, when the tax raised about \$104,000. The City Council established the tax to fund gun-violence research at Harborview Medical Center.**



By [Daniel Beekman](#)

*Seattle Times staff reporter*

Seattle collected \$93,000 from its gun-and-ammunition tax in 2017, down from about \$104,000 collected in 2016, when the tax took effect.

Sellers paid the tax this past year on 1,929 firearms and about 1.1 million rounds of ammo, according to the Department of Finance and Administrative Services.

The last quarter of 2017 was the busiest of the year, with sellers paying the tax on 576 guns and nearly 289,000 rounds of ammo.

Sellers covered by the tax include individuals, sporting-goods stores and pawnshops. Around the time the City Council passed the tax of \$25 per firearm and 2 to 5 cents per round of ammunition [in 2015](#), there were 40 federal firearms licensees in the city, including two brick-and-mortar stores dedicated to gun sales.

As of December, there were 32. The stores dedicated to guns have closed.

The council established the tax to fund gun-violence research at Harborview Medical Center, saying treatment of gunshot victims there costs taxpayers many millions of dollars each year.

The city [waited to spend](#) the revenue, because of [a lawsuit](#) by local gun owners and gun sellers, plus the National Rifle Association, the Bellevue-based Second Amendment Foundation and the National Shooting Sports Foundation.

While the lawsuit was active, city officials kept the tax money in a holding account. To support the Harborview program while there was no tax revenue, the council allocated money from the city's general fund.

After a study found that gunshot survivors were 21 times more likely than people hospitalized for other reasons to return with another gunshot wound, researchers now provide some gunshot survivors with services ranging from substance-abuse and mental-health treatment to job assistance.

[In August](#), the state Supreme Court ruled for Seattle in the lawsuit, upholding a lower-court ruling and freeing the city to start spending the tax money.

Rather than use the 2016 and 2017 revenue to pay back the general fund for money already spent on the Harborview program, Mayor Jenny Durkan wants to use it to

sustain the program going forward and plans to present the council with a proposal to do that, spokeswoman Kamaria Hightower said.

“Research shows that those who survive gunshots are at a heightened risk of becoming a victim again, and the program is designed to end this cycle of violence,” Hightower said in a statement.

“Over 100 gunshot-wound victims have been enrolled so far, and the program will enroll around 300 patients in total through the end of 2018.”

The tax has raised far less than expected. When it was adopted in 2015, then-Councilmember Tim Burgess said the city projected the tax would raise \$300,000 to \$500,000 a year.

The city initially withheld information on how much the tax had raised in 2016, [citing concerns about taxpayer privacy](#).

*Daniel Beekman: 206-464-2164 or [dbeekman@seattletimes.com](mailto:dbeekman@seattletimes.com). Twitter [@DBeekman](https://twitter.com/DBeekman)*

MYNORTHWEST NEWS

# Seattle collected much less than predicted from gun tax

Aug 15, 2017, 9:32 AM

 (File, Associated Press)...

(File, Associated Press)

**BY MYNORTHWEST STAFF**

MyNorthwest.com

Share 

Seattle's gun tax brought in much less than expected in its first year.

City leaders expected the tax to bring in between \$300,000 and \$500,000 a year when they approved it. But it brought in just over \$100,000 in 2016.

**RELATED: What has happened under Seattle's gun tax**

The city had long refused to reveal the dollar amount, citing privacy concerns of people who pay the tax.



# R ADAMS COWLEY SHOCK TRAUMA CENTER

UNIVERSITY OF MARYLAND

## FACTS

For more than 50 years, the R Adams Cowley Shock Trauma Center has been a worldwide leader in trauma care. Shock Trauma is the heart of Maryland's exceptional Emergency Medical Services (EMS)—the first coordinated system in the country and a national model of excellence. To date, more than **200,000 people** have been cared for at Shock Trauma.



### WHEN LIFE IS ON THE LINE...

“The R Adams Cowley Shock Trauma Center is Maryland’s Primary Adult Resource Center (PARC) serving more than 6,000 critically ill and severely injured people each year. These are people who get up each day, leave their home for work or school and end up here at Shock Trauma. Our team is committed to giving every person a second chance.” **THOMAS M. SCALEA, MD, FACS, MCCM**



**WE HEAL** At one of the **highest-volume trauma centers in the United States**, teams of providers are standing by 24/7 to receive, resuscitate, stabilize and treat those whose lives are threatened by time-sensitive injury, including: acute complex orthopaedic injury, spinal injuries, brain injury, facial trauma, multiple organ dysfunction, respiratory failure, soft-tissue infection and sepsis.

**WE TEACH** The Shock Trauma/Surgical Critical Care Fellowship is the largest and one of the most prestigious programs of its kind. The goal of the fellowship is to produce physician leaders in academic surgery who specialize in critical care and trauma.

**WE DISCOVER** The Shock Trauma research program aims to become the benchmark for **national and international trauma research** that addresses issues of injury prevention, patient care, delivery of care, public policy and financing of trauma care and systems of care. The program includes: clinical research trials, a place to test emergency technologies and a collaboration with the U.S. Air Force through the C-STARS-MD program.

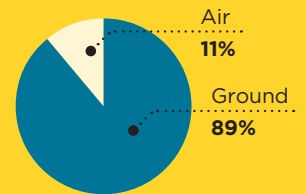
**WE CARE** In keeping with the mission of preventing **severe injury and death**, teams from Shock Trauma conduct a variety of prevention programs in collaboration with schools, community groups and the court system. The programs target adolescents and adults on topics including seatbelt use, violence prevention and safe driving strategies focused on eliminating distracted or impaired driving. For more information, email [prevention@umm.edu](mailto:prevention@umm.edu).

### QUICK NUMBERS

#### PRIMARY TRAUMA ADMISSIONS

**5,997** Patient Encounters

#### GROUND VS. AIR ADMISSIONS



#### MECHANISM OF INJURY

- 39%** Motor Vehicle Collisions
- 37%** Falls
- 21%** Violence
- 2%** Other



### MISSION

To serve as a multidisciplinary clinical, educational and research institution dedicated to world-class standards in the prevention and management of critical injury and illness and its consequences.

# Comprehensive Community Safety Funding Act



This groundbreaking Maryland legislation aims to ensure the sustained funding of effective programs dedicated to gun violence prevention and victim support.

- House Sponsor: Bernice Mireku-North
- House Committee: Ways and Means
- Senate Sponsor: TBD
- Senate Committee: Budget and Taxation
- Bill Numbers: HB387
- Prior Introductions: 2024 SB784/HB935

## KEY INITIATIVES:

### Center for Firearm Violence Prevention & Intervention

This recently established office, now operating within the Maryland Department of Health, coordinates efforts to address, prevent, and intervene in gun violence. While still in its early stages, the Center is focused on implementing comprehensive strategies to reduce firearm-related harm and ensure resources are directed to impacted communities where they are needed most.

### R Adams Cowley Shock Trauma Center

This is a world-renowned facility specializing in trauma care, including gunshot injuries. As Maryland's primary trauma center, it plays a critical role in treating victims of gun violence, offering lifesaving care to patients regardless of their ability to pay. The center is accessible to all Maryland residents, providing statewide access to top-tier trauma services.

### Consortium on Coordinated Community Supports Partnership Fund

The Partnership Fund enhances student behavioral health by fostering community partnerships that provide holistic, non-stigmatized services and supports to address students' behavioral health needs and promote academic success.



### Maryland Violence Intervention and Prevention Program (MD VIPP)

Maryland VIPP funds organizations that deliver violence intervention and prevention services in communities most impacted by gun violence. These programs often include violence interrupters, who work within communities to mediate conflicts, prevent retaliation, and address the root causes of violence, helping to break cycles of harm.



### Maryland Trauma Physicians Services Fund

This provides funding to medical systems to cover trauma-related healthcare costs, a **FALSE** from **CONSUMERS, NOT THE FIREARMS INDUSTRY WILL PAY THE COST OF THE TAX** in the



### Survivors of Homicide Victims Grant Program

This program provides victim assistance, advocacy, and support, helping survivors exercise their legal rights.

### Funding Mechanism:

The bill proposes an 11% excise tax on gross receipts from firearm sales in Maryland, similar to the federal Pittman-Robertson tax. This tax targets industry profits, not consumers, and will be collected by the state.

By redirecting firearm-related profits, the bill aims to address the public health and financial burdens of gun violence, providing a sustainable solution for improving community safety.



# More Information

## Constitutionality of a Tax on Guns

This bill imposes an excise tax on gun industry profits, which are not constitutionally protected. It is up to the industry to decide whether to pass this tax on to consumers. The tax targets the industry's significant earnings to address its role in public safety issues.

## Aligning with the Bruen 'History and Tradition' Standard for Regulation"

The firearm industry has been subject to federal excise taxes for over a century, historically used to offset wildlife-related harms from hunting. Additionally, at least nine states, including MS, NC, GA, AL, HI, NE, FL, WY, and VA, have imposed taxes on firearms and dangerous weapons, some since the mid-1800s, demonstrating a long-standing tradition of such measures.

## Addressing the Urgent Need for Gun Violence Prevention Funding

Gun violence costs Maryland \$10.5 billion annually, including \$1.5 billion in lost productivity by taxpayers—an amount that is growing. Additional funding is needed to support law enforcement, intervention, and rehabilitation, while reducing both the economic and societal impact of gun violence.

Tax revenue has declined as businesses move and customers find other sources.

## Expected Revenue

The proposed 11% tax rate aligns with the federal excise tax. In 2022, the National Shooting Sports Foundation reported \$12,924,900 in excise taxes paid by the Maryland firearms industry, which included firearms, ammunition, and related parts. Since this bill focuses solely on firearms sales, the expected revenue would represent a substantial but proportionally smaller share of that total, offering significant funding to support gun violence prevention initiatives.

## Other examples of firearm taxes and fees that offset harm

### Federal

Statute: 26 U.S. Code § 4181

- Imposes a 10% excise tax on pistols and revolvers and an 11% excise tax on other firearms and ammunition, with funds allocated to wildlife restoration under the Pittman-Robertson Act.

### California

Statute: Assembly Bill 28 (Effective July 1, 2024)

- Imposes an 11% excise tax on firearms and ammunition sales, with revenue supporting gun violence prevention programs.

### Pennsylvania

Statute: 18 Pa. C.S. § 6111(b)(3)

- Imposes a \$2 fee on firearm sellers for purchaser background check requested funding the state's background check system.

### Cook County, Illinois

Ordinance: Cook County Code of Ordinances, Sec. 74-665

- Imposes a sales tax on firearm purchases (\$25 per firearm) and ammunition purchases (\$0.01 or \$0.05 per cartridge) to fund public safety initiatives.

### Washington

Statutes: Seattle Municipal Code, Chapter 5.50.030; Tacoma Municipal Code, Chapter 6A.120

- Both cities impose an excise tax on firearm sales (\$25 per firearm) and ammunition sales (\$0.02 or \$0.05 per round), directing revenue to preventing gun violence and offsetting its impact on the city.

Still have questions?

Contact us at:



info@mdpgv.org

Sign up for our newsletter



www.mdpvgv.org

# Testimony SB0118.pdf

Uploaded by: Kierstyn Rader

Position: UNF

**My name is Kierstyn Rader.** I am 16 and have participated in youth shooting sports for seven years. Last year, I was one of 32 students selected for the 2025 NRA Youth Education Summit. I am also an NRA-certified rifle instructor and recently qualified for the Maryland 4-H National Shotgun Practice Squad.

Youth shooting sports teaches focus, discipline, and a deep respect for firearms. By passing this bill, you are creating financial barriers for youth marksmen across our state.

**The potential impact of this bill is personal.** Last year alone, I spent roughly \$2,000 on just ammunition. In addition to this expense, there are club fees, targets, maintenance, proper hearing and eye protection, and the shotgun. I have been testifying since I was 13. Every year, I am told by delegates that youth will not be affected. Yet, here I am again.

**The safety record of our sport is unmatched.** Since 2008, there have been zero reported injuries in organized youth shooting sports. In that time, about 63 million youth injuries have occurred in other organized sports. Our discipline remains one of the safest for young people.

Within this year, I also became a founding member of a newly formed multi-disciplined marksmanship club. Part of the club's mission is to raise money to sponsor kids who may not otherwise have the exposure and opportunity due to the sports expenses. Another mission is to reintroduce military veterans, especially wounded warriors, in an effort to make them feel more comfortable

and confident to return to the range. To do this, the club seeks sponsors and completes fundraisers. Passing this will force more volunteer work, reach out to fewer people and organizations, and likely reduce sponsorships.

Each time I have testified, I invite delegates to speak at or attend club meetings and practices. Specifically, where I reside, Howard County. Not one official has ever attended. This past June, however, when Benelli and Highland Sporting Outfitters invited state delegates and senators to experience the sport firsthand, I was also invited. They sponsored a day at the range at Loch Raven Skeet and Trap Center. I hope that any of you who are part of this new bill will recall this special day. Please think about the community you will be impacting. This is our sport, our community, and for many of us, our future. **By passing this bill, you are not only impacting a sport; you are impacting my potential career and the future of small businesses. This discipline has afforded me my future.**

I thank you for this platform. This sport has offered me a dream and a career path I never thought possible. Please do not jeopardize my future and that of other athletes.

**MSI Testimony on SB 118 and HB 197 tax bill final.**

Uploaded by: Mark Pennak

Position: UNF



President  
Mark W. Pennak

March 5, 2026

## WRITTEN TESTIMONY OF MARK W. PENNAK, PRESIDENT, MSI, IN OPPOSITION TO SB 118 and HB 197

I am the President of Maryland Shall Issue (“MSI”). Maryland Shall Issue is a Section 501(c)(4), all-volunteer, non-partisan, non-profit organization dedicated to the preservation and advancement of gun owners’ rights in Maryland. It seeks to educate the community about the right of self-protection, the safe handling of firearms, and the responsibility that goes with carrying a firearm in public. I am also an attorney and an active member of the Bar of the District of Columbia and the Bar of Maryland. I recently retired from the United States Department of Justice, where I practiced law for 33 years in the Courts of Appeals of the United States and in the Supreme Court of the United States. I am an expert in Maryland Firearms Law, federal firearms law and the law of self-defense. I am also a Maryland State Police certified handgun instructor for the Maryland Wear and Carry Permit and the Maryland Handgun Qualification License and a certified NRA instructor in rifle, pistol, personal protection in the home, personal protection outside the home, muzzle loading, as well as a range safety officer. I appear today IN OPPOSITION TO SB 118 and its cross-file, HB 197 (“the Bill”).

### **The Bills:**

The Bill imposes a new 11% EXCISE TAX on gross receipts of the sales of firearms, ammunition, and firearm accessories, a term defined to include: “A magazine or magazine loader; A firearm Scope or Optic; A Stock, A grip; A handguard; or Body armor.” The tax applies to retail sales made by Maryland federal firearms licensees (“FFLs”) and on retail sales of firearms made by a specified group of out-of-state FFLs. The tax does not apply to THE SALE OF A FIREARM ACCESSORY OR AMMUNITION TO A RESIDENT OF THE STATE IF THE SALE: (I) IS MADE IN PERSON IN ANOTHER STATE; AND (II) IS NOT REQUIRED TO BE PROCESSED THROUGH A MARYLAND–BASED FEDERALLY LICENSED FIREARMS DEALER. For a LARGE RETAILER, the tax applies to a retail sale made after July 1, 2027. For all other FFLs it would apply to sales made on or after July 1, 2028. This exemption from the tax, by its terms, does not apply to the sale of a **firearm**. Rather, the exemption from the tax applies only to the sale of an **accessory or ammunition**.

IF THE FEDERALLY LICENSED FIREARMS DEALER IS LOCATED OUTSIDE THE STATE, THE TAX IMPOSED UNDER SUBSECTION (A) OF THIS SECTION APPLIES ONLY IF THE FEDERALLY LICENSED FIREARMS DEALER, DURING THE PREVIOUS CALENDAR YEAR OR THE CURRENT CALENDAR YEAR:

(1) DERIVES GROSS REVENUE FROM THE SALE OF FIREARMS TO RESIDENTS OF THE STATE THAT EXCEEDS \$100,000; OR

(2) SELLS FIREARMS TO RESIDENTS OF THE STATE FOR DELIVERY INTO THE STATE IN 200 OR MORE SEPARATE TRANSACTIONS.

The proceeds from this tax are to be distributed to: (1) 26% TO THE MARYLAND VIOLENCE INTERVENTION AND PREVENTION PROGRAM FUND ESTABLISHED UNDER § 4-902 OF THE PUBLIC SAFETY ARTICLE; (2) 26% TO THE CENTER FOR FIREARM VIOLENCE PREVENTION AND INTERVENTION WITHIN THE MARYLAND DEPARTMENT OF HEALTH; (3) 20% TO THE COORDINATED COMMUNITY SUPPORTS PARTNERSHIP FUND ESTABLISHED UNDER § 7-447.1 OF THE EDUCATION ARTICLE; (4) 20% TO THE SURVIVORS OF HOMICIDE VICTIMS GRANT PROGRAM WITHIN THE GOVERNOR'S OFFICE OF CRIME PREVENTION AND POLICY; (5) 4% TO THE MARYLAND TRAUMA PHYSICIAN SERVICES FUND 1 ESTABLISHED UNDER § 19-130 OF THE HEALTH – GENERAL ARTICLE; AND (6) 4% TO THE R ADAMS COWLEY SHOCK TRAUMA CENTER AT THE UNIVERSITY OF MARYLAND MEDICAL SYSTEM. This excise tax is on top of and in addition to the generally applicable Maryland 6% sales tax. **The resulting total tax rate for sales covered by this Bill is 17%.**

## **THE BILL VIOLATES THE SECOND AMENDMENT**

The 11% excise tax imposed by the Bill on top of the existing 6% sales tax is unconstitutional under the Second Amendment. The Bill would effectively tax the exercise of the Second Amendment right to acquire a firearm or ammunition. These taxes are unconstitutional because the sale of these items is inextricably bound up with the exercise of Second Amendment rights to acquire firearms or ammunition for lawful purposes.

Supreme Court precedent makes clear that a State may not single out persons and businesses for special taxes where such taxes could create even the possibility of unjustified burdens on the exercise of a constitutional right. In *Minneapolis Star and Tribune Co. v. Minnesota Com'r of Revenue*, 460 U.S. 575 (1983), the Court invalidated a special use tax levied by a state on the cost of paper and ink products consumed in production of newspapers and other periodical publishers because such a special tax threatened the First Amendment. In so holding, the Court reasoned that the state had “singled out the press for special treatment” and thus “burden[ed] rights protected by the First Amendment.” 460 U.S. at 582. Such a tax, the Court ruled, “cannot stand unless the burden is necessary to achieve an overriding governmental interest.” *Id.*

The State in *Minneapolis Star* failed to provide any such justification. As the Court stated, “[w]hatever the motive of the legislature . . . recognizing a power in the State not only to single out the press but also to tailor the [law] so that it singles out a few members of the press presents such a potential for abuse that no interest suggested by Minnesota can justify the scheme.” 460 U.S. at 591-92 (emphasis added). The Court reasoned that the “differential treatment, unless justified by some special characteristic of the press, suggests that the goal of the regulation is

not unrelated to suppression of expression, and such a goal is presumptively unconstitutional.” *Id.* at 585. But the Court also made clear that “[i]llicit legislative intent is not the *sine qua non* of a violation of the First Amendment.” *Id.* at 592. See also *Murdock v. Pennsylvania*, 319 U.S. 105, 114 (1943) (striking down tax on religious activities under the First Amendment’s Free Exercise Clause); *Harper v. Va. Bd. of Elections*, 383 U.S. 663, 668 (1966) (striking down \$1.50 poll tax under the Fourteenth Amendment’s Equal Protection Clause). Cf. *Koons v. Attorney General New Jersey*, 156 F.4th 210, 246-47 (3d Cir. 2025) (striking down a New Jersey licensing fee that is “deposited into the Victims of Crime Compensation Office”), *rehearing granted on other grounds*, 162 F.4th 100 (3d Cir. 2025) (en banc).

The holding in *Minneapolis Star* is clear: “[W]e cannot countenance such treatment unless the State asserts a counterbalancing interest of **compelling importance that it cannot achieve without differential taxation.**” *Id.* at 592 (emphasis added). In so holding, the Court specifically rejected the state’s professed need to raise revenue, noting that the State could raise the revenue by “taxing businesses generally, avoiding the censorial threat implicit in a tax that singles out the press.” *Id.* at 586. Rather, the constitutional flaw was “the very selection of the press for special treatment [because that] threatens the press not only with the current differential treatment, but with the possibility of subsequent differentially *more burdensome treatment.*” *Id.* at 588. See also *Arkansas Writers' Project, Inc. v. Ragland*, 481 U.S. 221 (1987) (holding that taxing general interest magazines but exempting newspapers and religious, professional, trade and sports journals violated the First Amendment); *Simon & Schuster, Inc. v. Members of New York State Crime Victims*, 502 U.S. 105, 117 (1991) (holding that New York’s “Son of Sam” tax on sales of books authored by criminals was unconstitutional and rejecting the argument “that discriminatory financial treatment is suspect under the First Amendment only when the legislature intends to suppress certain ideas”).

## THE BILL VIOLATES THE FIRST AMENDMENT

Indeed, the excise tax is especially pernicious because the funds are earmarked for distribution to favored private groups via grants administered by government offices, thus essentially mandating a transfer of wealth from one *disfavored* private group (gun purchasers) who exercise a constitutional right to *favored* private groups who are selected by the government for the receipt of these funds for content-based reasons. That amounts to content-based discriminatory taxation which is a gross violation of the First Amendment. See, e.g., *Leathers v. Medlock*, 499 U.S. 439, 447 (1991) (“[D]ifferential taxation of First Amendment speakers is constitutionally suspect when it threatens to suppress the expression of particular ideas or viewpoints”); *National Endowment for the Arts v. Finley*, 524 U.S. 569, 587 (1998) (noting that it would likely be unconstitutional if the government agency “were to leverage its power to award subsidies on the basis of subjective criteria into a penalty on disfavored viewpoints”); *Rosenberger v. Rector and Visitors of University of Virginia*, 515 U.S. 819, 834 (1995) (“the University may not discriminate based on the viewpoint of private persons whose speech it subsidizes”).

These First Amendment principles apply to Second Amendment rights. The Supreme Court has repeatedly held that Second Amendment rights are not “a second-class right, subject to an entirely different body of rules than the other Bill of Rights guarantees.” *NYSRPA v. Bruen*, 597 U.S. 1, 70 (2022), quoting *McDonald v. City of Chicago*, 742, 780 (2010) (plurality opinion). Thus, the State may no more burden Second Amendment rights with special taxes than it may burden First Amendment rights with the special tax on ink at issue in *Minneapolis Star* or content-based taxes in other contexts. There is nothing special about the recipients of these funds that would justify a special tax on firearms sales under the test used in *Minneapolis Star*.

Here, as in *Minneapolis Star*, the Bills would impose a special tax on the exercise of the right then discriminates, on content-based reasons, awards the proceeds to the proceeds from the tax to favored groups. A need for money in this context is no different than the need for revenue rejected in *Minneapolis Star*. As the Court explained, “the very selection of the press for special treatment” is what “threatens the press” unconstitutionally. *Minneapolis Star*, 460 U.S. at 588 (emphasis the Court’s). Indeed, the Court rejected the State’s argument that the special tax did not really burden newspapers, stressing that the differential treatment was **alone** enough to invalidate the tax without any inquiry into actual burden. The Court explained that “courts have little familiarity with the process of evaluating the relative economic burden of taxes” and thus “the possibility of error inherent in the proposed rule poses too great a threat to concerns at the heart of the First Amendment.” *Id.* at 590. Here, this special tax on firearms does not merely **threaten** “more burdensome treatment” as in *Minneapolis Star*, *Id.*, at 588, it **actually** inflicts more burdensome treatment. Firearms may be purchased only from dealers (with the minor exception for private sales of used firearms). Here, as in *Minneapolis Star*, “subsequent” legislation could easily increase the 11% excise rate on gross receipts to ever higher rates over time. The Bill “singles out” these constitutionally protected products for special treatment and that is enough to make it inherently suspect. See *Leathers v. Medlock*, 499 U.S. 439, 446-47 (1991) (discussing *Minneapolis Star*).

There is no doubt that FFLs are essential to rights protected by the Second Amendment. Nearly all firearms are acquired by law-abiding persons through sales conducted by FFLs. Those sales are constitutionally protected because the right to “keep and bear Arms” implies the right to acquire arms for those purposes. That point has never been disputed by the State. Specifically, under *District of Columbia v. Heller*, 554 U.S. 570 (2008), *McDonald* and *Bruen*, the Second Amendment protects the right of a law-abiding citizen to acquire firearms. That is because the Second Amendment “wouldn’t mean much’ without the ability to acquire arms.” *Nguyen v. Bonta*, 140 F.4th 1237, 1241 (9th Cir. 2025), quoting *Teixeira v. County of Alameda*, 873 F.3d 670, 677 (9th Cir. 2017) (en banc). See also *Reese v. Bureau of Alcohol*, 127 F.4th 583, 590 (5th Cir. 2025) (“Of course, the words ‘purchase,’ ‘sale,’ or similar terms describing a transaction do not appear in the Second Amendment. But the right to ‘keep and bear arms’ surely implies the right to purchase them.”); *Ortega v. Grisham*, 148 F.4th 1134, 1143 (10th Cir. 2025) (same); *Ezell v. City of*

*Chicago*, 651 F.3d 684, 704 (7th Cir. 2011) (same). The same is true for ammunition purchases. See, e.g., *Jackson v. City and County of San Francisco*, 746 F.3d 953, 967 (9th Cir. 2014) (“Thus ‘the right to possess firearms for protection implies a corresponding right’ to obtain the bullets necessary to use them.”).

Firearm dealers also have an “ancillary” Second Amendment right to sell firearms to law-abiding citizens. See, e.g., *Teixeira v. County of Alameda*, 873 F.3d 670, 676-78 (9th Cir. 2017) (en banc), *cert. denied*, 584 U.S. 977 (2018). Under this precedent, any law that “meaningfully constrain[s]” a customer from having “access” to a dealer is actionable under the Second Amendment. *Id.*, 873 F.3d at 680. Regulation of dealer operations is thus imbued with constitutional concerns. Under *Bruen*, such a law is unconstitutional unless the State can demonstrate a well-established, and representative historical tradition from the Founding that imposed analogous taxation or burdens on the right to acquire a firearm. See *Bruen*, 597 U.S. at 30. We have found no such historical tradition. *Bruen* places that burden to justify squarely on the State.

While the First Amendment law is clear, there is also case law on this issue in the Second Amendment context. A federal district court invalidated a \$1,000 exercise tax on firearms in *Murphy v. Guerrero*, 2016 WL 5508998 at \*24 (D.Northern Mariana Isl. 2016), holding that the tax “imposes a tremendous burden on the rights of responsible law-abiding citizens.” More recently, an Illinois intermediate appellate court sustained a local tax of \$25.00 per firearm and \$.05 per round. *Guns Save Life, Inc. v. Ali*, 2020 IL App (1st) 181846, 173 N.E.3d 212, 447 Ill.Dec. 201 (2020). In so holding, the court acknowledged that the tax burden rights protected by the Second Amendment but held that the tax was not “substantial” enough to violate the Second Amendment. But that decision was **reversed on appeal** by the Illinois Supreme Court. See *Guns Save Life, Inc. v. Ali*, 2021 IL 126014, 190 N.E.3d 139, 454 Ill.Dec. 539 (2021). See *Vandermyde v. Cook County*, IL App (1st) 230413-U, 2024 WL 685617 (Appellate Court of Ill. 2024) (reversing a lower court dismissal of challenge to a gun tax, noting that “our supreme court ruled that the firearm tax does, in fact, burden Second Amendment rights”), citing *Guns Save Life*, 2021 IL 126014, ¶¶ 27-29. That decision also held that “the relationship between the tax classification and the use of the tax proceeds is not sufficiently tied to the stated objective of ameliorating the costs that gun violence imposes on society.” *Guns Save Life*, 2021 IL 126014, ¶37. That holding applies here because the tax imposed by the Bill is not “tied” to the services for which these funds are earmarked. Law-abiding purchasers, who are subject to thorough background checks, do not cause illegal gun violence.

For example, trauma is suffered for a multitude of reasons having nothing to do with firearm purchases. Purchases by law-abiding citizens, who are subject to an exhaustive background check on every purchase of a firearm under existing law, are not the cause of “gun violence” or the use of trauma centers. That violence is committed by criminals who are already most likely prohibited persons and thus cannot legally purchase firearms. **A tax on lawful purchases is thus enormously unfair because it imposes costs solely on lawful gun purchasers for social harm for**

**which they are not responsible.** Trauma centers are beneficial to all Marylanders because such centers are open to all who may suffer trauma **for a multitude of reasons** having nothing to do with firearms. The cost of trauma centers should, accordingly, be shared by all Marylanders rather than inflicted disproportionately on lawful purchasers of firearms. These law-abiding purchasers are no more responsible for trauma center use than any other law-abiding Maryland resident. Nor are law-abiding purchasers and gun owners responsible for the other social ills addressed by the targeted beneficiaries.

Under *Bruen*, “when the Second Amendment’s plain text covers an individual’s conduct, the Constitution presumptively protects that conduct.” Thus, to justify a firearm regulation burdening that conduct, “the government must demonstrate that the regulation is consistent with this Nation’s historical tradition of firearm regulation.” 597 U.S. at 17. Stated simply, there is no “historical tradition” from the Founding Era when the Bill of Rights were ratified (1791), that would allow a special tax to be levied on firearms, much less for the purpose of transferring wealth from gun owners to targeted favored private groups. Late 19th century statutes have little or no bearing on this inquiry into tradition and history. See *United States v. Rahimi*, 602 U.S. 680, 692 (2024) (“A court must ascertain whether the new law is ‘relevantly similar’ to laws that our tradition is understood to permit, ‘apply[ing] faithfully the balance struck by the founding generation to modern circumstances.’”), quoting *Bruen*, 597 U.S. at 29 (emphasis added). See also *Lara v. Commissioner Pennsylvania State Police*, 125 F.4th 428, 441 (2025) (3d Cir. 2025) (“Accordingly, to maintain consistency in our interpretation of constitutional provisions, we hold that the Second Amendment should be understood according to its public meaning in 1791.”). No special gun taxes were in existence at the time of the Founding. No jurisdiction at the Founding taxed the sale of firearms so as fund the speech and activities of groups favored by the government.

### **The Taxes Will Put Maryland FFLs and Retail Outlets Out of Business**

The 11% excise tax will effectively destroy the economic viability of FFLs and other retail outlets across the State and thus necessarily burden the exercise of Second Amendment rights of Marylanders to acquire firearms for their own self-defense. The retail sale of firearms by FFLs is highly competitive and FFLs work on small margins. These taxes will gut the profit margin on any given sale. Nor can these taxes be justified by the Federal excise tax imposed by 26 U.S.C. § 4181. The federal tax dates only back to 1919 and thus cannot provide requisite historical analogue under the text, history and tradition test articulated in *Bruen*. See *Bruen*, 597 U.S. at 66 n.28 (ruling that “the 20th-century evidence presented by respondents and their amici does not provide insight into the meaning of the Second Amendment when it contradicts earlier evidence”).

The Section 4181 federal tax is also much different than the taxes imposed by these Bills in both reach and affect. Section 4181 imposes a nationwide excise tax of 10% on the sale of pistols and a 11% tax on the sale of other firearms and on ammunition by “manufacturers, producers and importers.” Unlike this Bill, Section 4181 does

not apply to or impose burdens on other types of federally licensed firearms dealers, such as retail dealers. And because the tax is imposed nationwide, the federal tax affects all “manufacturers, producers and importers” equally. The proceeds of this federal tax are then distributed to the States under Pittman-Robertson Wildlife Restoration Act, 50 Stat. 917 (1937), and is tied to wildlife conservation. That Act provides that a State may receive these funds only if it has “passed laws for the conservation of wildlife which shall include a prohibition against the diversion of license fees paid by hunters for any other purpose than the administration of said State fish and game department.” Preamble, *id.* See, e.g., MD Code, Natural Resources, § 10-102. Unlike these Bills, the federal tax may not be used by a State for non-conservation related purposes.

These Bills destroy the nationwide level playing field on which the federal tax applies. California has enacted a similar 11% excise tax (AB 28). <https://legiscan.com/CA/text/AB28/id/2842856>. That tax was enacted only very recently (September 2023) and it did not go into effect until July of 2024. It has already been challenged in court. See *Jaymes v. Maduros*, Case No. 37-2024-00031147-CU-MC-CTL (Superior Ct. Cal. July 2, 2024); *Poway Weapons & Gear v. California Dept. of Tax and Fee Admin.*, No. 25CV018964 (Superior Ct. Cal. Aug. 11, 2025). Certainly, **no neighboring State** has a similar tax or is even likely to enact such a tax. Put simply, these taxes are a competitive backbreaker. FFLs and other sellers in Maryland compete not only with other Maryland FFLs and sellers but also with FFLs in neighboring states and nationwide along with persons and dealers across the United States that sell online. This creates an impossible competitive situation for Maryland FFLs. Either the FFLs absorb the tax and become so unprofitable that they will be forced to close, or they will pass the tax along to the consumer and become uncompetitive on price with non-Maryland FFLs and be driven out of business for that reason. Either option will result in bankruptcy. The latter option will merely take a little longer. Enactment of this Bill will be immediately challenged.<sup>1</sup>

The discriminatory burden on Maryland FFLs is substantial. The sales tax in Delaware is **zero**. In West Virginia and Pennsylvania, the sales tax is 6% and the

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<sup>1</sup> Such challenges may be heard in the Maryland Tax Court. See MD Code, Tax - General, § 3-103, with a cause of action provided by federal law, 42 U.S.C. § 1983. A decision of the Tax Court may be appealed to Circuit Court and from there to the Appellate Court of Maryland and the Supreme Court of Maryland and, ultimately to the United States Supreme Court on questions of federal law. See MD Code, Tax - General, § 13-532; MD Code, State Government, § 10-222; MD Code, State Government, § 10-223. See also *Comptroller of Treasury of Maryland v. Wynne*, 575 U.S. 542 (2015) (invalidating a Maryland tax under the Commerce Clause). A successful suit will likely impose substantial refund liability and attorneys’ fees liability on Maryland. *Holzheid v. Comptroller of the Treasury of Maryland*, 240 Md. App. 371, 382, 205 A.3d 43 (2019), *cert. denied sub nom.*, 469 Md. 655, 232 A.3d 257 (2020).

sales tax in Virginia is 5.3%. Sellers in these neighboring states do not pay any State sales taxes on products shipped out of state. See, e.g, Virginia <https://bit.ly/3WG4LCa> (“Items that you ship outside of Virginia, that will be used or consumed outside of Virginia, are not subject to Virginia sales tax.”); Pennsylvania, 61 PA ADC § 32.5(b) (same). See also <https://bit.ly/40Eg5Qe> (“If the seller ships items into a state where it doesn’t have nexus, no tax should be charged by the seller.”). Thus, for sales made in neighboring states in which the firearm is shipped into Maryland, the sales tax on that sale is **zero, just like all sales consummated in Delaware**. The Bill’s attempt to level the playing field by taxing such out-of-state business is both legally unenforceable and unenforceable as a practical matter, as more fully discussed below.

It bears emphasis that firearms are quite expensive. Many firearms, especially long guns, cost thousands of dollars. These taxes could easily drive customers to out-of-state dealers for these items. The likely result will be that all but the largest national FFL dealers, like WalMart, or Bass Pro Shops, will be forced out of business in Maryland. Other large FFLs, like Cabela’s, will be deterred from doing business in Maryland. The overwhelming majority of FFLs in this State are small businessmen and businesswomen who lack the resources of such a national retailer. To survive, dealers will be forced to move their operations out of Maryland. Even national FFL chains will take this new tax into account in deciding whether to open new stores or retain or expand existing locations.

Driving FFLs out of business may well be the intent behind these Bills, but that “illicit intent” is fatal under the Second Amendment, and, in any event, such illicit intent is no more necessary to a finding of unconstitutionality here than it was in *Minneapolis Star*. The Court made clear in *United States v. Rahimi*, 602 U.S. 680, 691-92 (2024), that any government regulation of conduct protected by the Second Amendment must be supported by “a permissible reason.” This requirement of “a permissible reason” is currently before the Supreme Court in *Wolford v. Lopez*, No. No. 24-1046, which was orally argued on January 20, 2026.<sup>2</sup> A decision in *Wolford* is expected by the end of the Court’s Term in June or July. Regulation designed to discourage the exercise of the right is not permissible under the Second Amendment any more than it would be permissible under any other Constitutional right. See Amicus Brief of the United States in *Wolford*.<sup>3</sup>

It is worth noting that in 2013, when Maryland passed the Firearms Safety Act of 2013, a major Maryland firearms manufacturer, Beretta, moved its manufacturing out of Prince Georges County to Tennessee. See <https://www.nbwashington.com/news/local/beretta-moves-all-manufacturing-out-of-md-after-state-passes-new-gun-bill/2071229/>. Large retailer FFLs will simply

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<sup>2</sup> The undersigned is counsel for the petitioners in *Wolford*.

<sup>3</sup> The filings in *Wolford* can be found on the Supreme Court’s docket, available at <https://www.supremecourt.gov/search.aspx?filename=/docket/docketfiles/html/public/24-1046.html>

close or not open new stores in Maryland. That will cost Maryland millions of dollars that these corporations pay or would pay in taxes not to mention the taxes would be paid by the many employees of these companies.

The excise tax is also applicable to accessories and ammunition. Some accessories, such as scopes and optics are very expensive, with many costing far more than \$2,000. See e.g., <https://vortexoptics.com/optics/riflescopes.html>. Ammunition can also be expensive, especially when purchased in bulk for use in competitions or by instructors. <https://www.luckygunner.com/9mm-nato-124-grain-fmj-winchester-1000-rounds>. No rational purchaser will pay hundreds of dollars in extra taxes on purchases if he or she can help it. Under federal law, any store may sell ammunition and accessories; the store need not be a FFL.

Indeed, all these items, including firearms, may be purchased from out-of-State dealers and other types of sellers **online**. Under federal law, only out-of-state sales of **handguns** by FFLs to Maryland residents must be shipped to a Maryland FFL for delivery to the consumer. See 18 U.S.C. § 922(a)(3),(5). See also *Mance v. Sessions*, 896 F.3d 699, 709 (5th Cir. 2018) (describing the process). Rifles or shotguns can be purchased over the counter, in face-to-face transactions by Maryland residents at out-of-State dealers and need not be shipped into Maryland. See 18 U.S.C. § 922(b)(3); MD Code, Public Safety, § 5-204(a). Out-of-state sales of ammunition and accessories to Maryland residents are likewise over-the-counter, cash and carry. Of course, **firearms** purchased **online** are required by federal law, 18 U.S.C. § 922(a)(3),(5), to be shipped to a Maryland FFL, who fills out the paperwork and who charges a nominal transfer fee (around \$25).

It is important to note that the Bill does not tax the transfer fee which would, in any event, raise little revenue. Instead, the Bill imposes the tax on the **THE RETAIL SALE OF FIREARMS, FIREARM ACCESSORIES, AND AMMUNITION IN THE STATE; AND (2) IN THE CASE OF A FEDERALLY LICENSED FIREARMS DEALER THAT IS LOCATED OUTSIDE THE STATE, THE RETAIL SALE OF FIREARMS TO RESIDENTS OF THE STATE**. The Maryland dealer who does the paperwork on firearms sold to a Maryland resident by out-of-State retailers does not conduct the “retail sale” of the firearm. That “retail sale” is by the out-of-State retailer. Under the Bill, out-of-State sales of accessories and ammunition may be face-to-face or shipped directly to the purchaser and escape the tax. Even as to sales of firearms (which this Bill does purport to tax), such out-of-State sellers are often small dealers or individuals, and such small or incidental sellers will not collect sales taxes under this Bill because they do not meet the thresholds for taxes on out-of-State retailers otherwise imposed by the Bill (*viz.*, may have fewer than 200 transactions on items shipped to Maryland residents or total sales of less than \$100,000 on firearms shipped into Maryland). See *infra*.

A Maryland FFL is, of course, free to charge a transfer fee on sales of firearms shipped to the Maryland FFL for delivery to a Maryland resident. But “[g]un prices can range from \$300 for a low-cost handgun to over \$2000 for a high caliber rifle.” <https://survivalstoic.com/how-much-does-a-gun-cost/> (listing sales prices for some

popular handguns). And very few low-cost handguns may be sold or shipped into Maryland because such guns do not make it onto the Maryland handgun roster of approved handguns. MD Code, Public Safety, § 5-406. See Maryland Handgun Roster Disapproved List, <https://bit.ly/42S9eWm>. The transfer fee is thus quite likely to be significantly less than the tax that would be imposed by these Bills, especially for expensive firearms such as Custom Shop Kimber handguns which run around \$2,400 or more. See, e.g., <https://bit.ly/40V9QZT>. And these Bills would certainly put an end to any sales of firearms or ammunition to persons from out-of-state, including out-of-state hunters who may wish to hunt on the Eastern Shore or elsewhere in Maryland. With an 11% excise tax, plus a 6% sales tax, no rational purchaser from out-of-State will buy any firearms, ammunition or accessories in Maryland. See MD Code, Public Safety, § 5-204(b) (allowing non-residents to purchase “a rifle or shotgun” in Maryland).

In short, the imposition of this extraordinary tax will do nothing but inflict harm on Maryland FFLs and other Maryland stores that sell firearms, ammunition and accessories, including many small businesses. Such harm includes will also effectively eliminate sales to out-of-State hunters who visit Maryland or sales to persons who may come to Maryland for shooting competitions. With fewer and fewer Maryland dealers and/or stores that sell ammunition or accessories over time, Maryland residents will increasingly purchase firearms and ammunition and accessories from dealers and stores in Virginia, West Virginia, Delaware, Pennsylvania. As Maryland stores go out of business or leave Maryland, the State will lose increasing amounts of revenue from lost sales taxes and income taxes that are currently being paid by these retail outlets and their employees.

Everyone loses except neighboring States. Those States (with the possible recent exception of Virginia) do not share Maryland’s overt hostility toward firearms and gun owners and are quite unlikely to enact such increased special taxes on firearms, ammunition or accessories. These taxes thus will not generate anywhere near the amount of revenue envisioned by its sponsors because there will be fewer and fewer sales that Maryland could tax. In Seattle, for example, the city imposed a \$25 tax on the sale of firearms and a \$0.05 per round tax on ammunition. But the Seattle taxes generated less than a quarter of the revenue expected simply because customers took their business elsewhere. See <https://saf.org/seattle-gun-ammo-tax-falls-shorter-and-fails-again-to-prevent-violence/> The same will happen, State-wide, if these taxes are imposed. For all the foregoing reasons, the Bill will have vast, unintended consequences, generate far less revenue than anticipated and will not likely survive court challenges that are sure to result. Maryland will just end up refunding, with interest, any tax collected and paying sizable attorneys’ fees to plaintiffs on top of the litigation costs associated with challenges.

### **The Tax On Out-of-State FFLs Is Flawed**

Once FFLs or other retail outlets move out of Maryland, they will likely be beyond the tax reach of Maryland. See *South Dakota v. Wayfair, Inc.*, 585 U.S. 162, 176 (2018) (allowing a State to tax out of state sellers where “the sale is consummated”

in the taxing jurisdiction), quoting *Oklahoma Tax Comm'n v. Jefferson Lines, Inc.*, 514 U.S. 175, 184 (1995) (noting that the sale of goods or services must have “a sufficient nexus to the State in which the sale is consummated to be treated as a local transaction taxable by that State”). “The Court will sustain a tax so long as it (1) applies to an activity **with a substantial nexus** with the taxing State, (2) is fairly apportioned, (3) does not discriminate against interstate commerce, and (4) is **fairly related to the services the State provides.**” *Wayfair*, 585 U.S. at 173 (emphasis supplied).

Again, federal law allows out-of-State dealers to sell long guns to Maryland residents if such sales are conducted face-to-face at the dealer’s shop. See 18 U.S.C. § 922(b)(3). Those sales of long guns are *cash and carry* and thus are “consummated” totally outside of Maryland. Out-of-State sales of ammunition and accessories are likewise cash and carry and are not shipped into Maryland. *Wayfair* does not permit Maryland to tax those sales because the retailer does not ship any of these firearms, or the ammunition or the accessories into Maryland. The State does not provide *any* “services” to the out-of-State dealers, much less services that are “fairly related” to the 11% excise tax that this Bill would impose. *Wayfair*, 585 U.S. at 173. The Bill recognizes this reality.

But the Bill nonetheless violates *Wayfair* in its attempt to regulate a large out-of-State retail dealer who “(1) derives gross revenue from the sale of firearms to residents of the state that exceeds \$100,000,” without regard to whether such merchant ships the merchandise into Maryland. That number is no doubt taken from *Wayfair* in attempt to establish the “substantial nexus” required by Due Process Clause of the Fourteenth Amendment. See *Wayfair*, 585 U.S. at 174. But sales of \$100,000 to Maryland residents are insufficient alone to establish the requisite substantial nexus. Rather, under *Wayfair*, a State may tax businesses outside its borders only if the large out-of-state business **also ships** the taxed product into the State. See, e.g., *Quad Graphics, Inc. v. N.C. Department of Revenue*, 383 N.C. 356, 375, 881 S.E.2d 810, 824 (2022) (noting that *Wayfair* sustained a tax on out-of-state business where the tax “only applied to sellers **delivering** more than \$100,000 worth of goods or services **into the state** or making 200 or more separate transactions **for the delivery of goods or services into the state** on an annual basis”). (Emphasis added). The Bill implicitly recognizes that shipping requirement in imposing the tax on out-of-state merchants who sell firearms to Maryland residents **FOR DELIVERY INTO THE STATE IN 200 OR MORE SEPARATE TRANSACTIONS**. What the Bill fails to grasp that the Bill’s attempt to tax \$100,000 worth of sales to Maryland residents **without** any such delivery fails to establish the requisite “nexus” to Maryland.

As noted, out-of-State dealers are free under federal law to make over-the-counter sales of long guns to Maryland residents in face-to-face transactions. There many out-of-State FFLs and stores that are easily available to Maryland residents.<sup>4</sup>

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<sup>4</sup> According to the ATF, there are 3,302 FFLs in Pennsylvania alone of which the overwhelming majority are Type I retailers. See

Those firearms are carried back into Maryland by the *purchaser*, not shipped by the dealer. The same is true for over-the-counter sales of ammunition and accessories. Such sales escape the 11% excise tax and are subject only to the sales taxes imposed by the out-of-state jurisdiction, which, again are far less than the taxes imposed by this Bill. While theoretically the consumer may be liable for use tax on the difference, as a practical matter, the use tax on individual consumers for out-of-state purchases is impossible to enforce.

The limits established by *Wayfair* also mean that the tax imposed on out-of-State retailers cannot level the playing field for Maryland dealers and retailers. The constitutional limits on Maryland's reach will necessarily mean that Maryland dealers will remain at a huge competitive disadvantage. The number of retail outlets that sell ammunition or accessories may include "mom and pop" outlets and is unknowable. Nor is it likely that the State will be able to identify such out-of-State dealers or retailers who ship into Maryland much less secure their cooperation in administering the tax. At most, these taxes may be applicable to sales shipped into Maryland by large retailers or by Amazon. But even those sales will be limited. As sales for delivery into Maryland approach 200, savvy dealers and stores will simply stop shipping into Maryland for the remainder of the year. The customer will then just purchase from another dealer or retailer who has made fewer sales shipped into Maryland that year. The costs of securing any compliance will likely far outstrip the revenue generated.

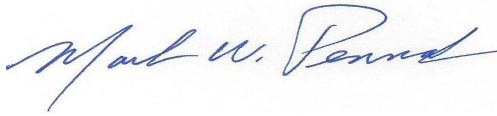
Out-of-State dealers will likely tell Maryland tax collectors to "pound sand." Any attempt by the State to sue out-of-State dealers for tax collection is unlikely to be successful. The Supreme Court made clear in *Asahi Metal Industry Co., Ltd. v. Superior Court of California, Solano Co.*, 480 U.S. 102, 110 (1987), that a State must show a "substantial connection" with the forum state and "[t]he 'substantial connection,' ... must come about by an action of the defendant purposefully directed toward the forum State." "A defendant's 'awareness that the stream of commerce may or will sweep the product into the forum State does not convert the mere act of placing the product into the stream into an act purposefully directed toward the forum State.'" *B.D. by and through Myer v. Samsung SDI Co., Ltd.*, 91 F.4th 856, 861 (7th Cir. 2024), quoting *Asahi Metal*, 480 U.S. at 112. Mere "foreseeability" that product might end up in Maryland is insufficient. *World-Wide Volkswagen Corp. v. Woodson*, 444 U.S. 286, 297 (1980). In short, Maryland will lose.

We urge an unfavorable report.

Sincerely,

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<https://www.atf.gov/firearms/docs/undefined/0125-ffl-list-pennsylvaniatxt/download>. The same ATF database shows that there are 2,014 dealers in Virginia and 137 FFLs in Delaware.



Mark W. Pennak  
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**SB0118\_kasuba\_UNF.pdf**

Uploaded by: Thomas Kasuba

Position: UNF

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**.

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March 9, 2026

# **SB 118\_HB 197\_ Comprehensive Community Safety Fun**

Uploaded by: Trudy Tibbals

Position: UNF

**SB 118/HB 197:** Comprehensive Community Safety Funding Act: Please vote to **OPPOSE** this bill.

Dear Budget & Taxation Committee and Ways & Means Committee:

I am writing to strongly urge you to **OPPOSE** Senate Bill 118 and House Bill 197 during committee consideration or floor votes.

While reducing violence through community-based efforts is a worthy goal, this bill is fiscally irresponsible and misprioritizes public safety resources. Maryland already faces severe budget pressures—rising costs for K-12 education, higher education, public pensions, health care (including the opioid and mental health crises), infrastructure maintenance, and tax relief for working families. Committing hundreds of millions more in automatic annual funding to a rapidly expanding set of non-enforcement programs—many of which lack rigorous, independent evidence of long-term effectiveness in reducing homicides or shootings—diverts money from proven strategies that directly remove violent offenders from our streets.

Law enforcement, prosecutors, courts, and corrections remain the backbone of immediate public safety. Underfunding these core functions while massively increasing spending on unproven or inconsistently effective social programs risks weakening deterrence, allowing repeat violent offenders to remain free, and ultimately leading to more—not fewer—victims. In suburban and rural areas, where violent crime is often tied to drugs, gangs, or domestic violence, residents rely on effective policing and prosecution—not outreach—to feel safe.

**This bill also creates long-term structural budget obligations without dedicated revenue or clear accountability measures for outcomes. Taxpayers deserve evidence-based spending, not open-ended commitments to programs that may sound compassionate but have not consistently delivered safer communities.**

For these reasons, I respectfully ask you to **vote against SB 118/HB 197**. Oppose significantly increasing and expanding funding for non-law-enforcement violence prevention programs at the expense of core public safety functions.

Thank you for your attention to this critical public safety, fiscal responsibility, and evidence-based policy issue.

Sincerely,

Trudy Tibbals

