

**BENJAMIN BROOKS**  
*Legislative District 10*  
Baltimore County

Education, Energy, and the  
Environment Committee

Energy Subcommittee

Chair, Joint Electric Universal  
Service Program Workgroup



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**TESTIMONY IN SUPPORT OF SB9  
SALES AND USE TAX – TAX-FREE DAY – VETERANS’ DAY**

Ways & Means Committee  
March 24, 2026

Chair Wilkins, Vice-Chair Feldmark and Members of the Committee,

Thank you for the opportunity to testify before you on SB9, Sales and Use Tax – Tax-Free Day – Veterans’ Day. The purpose of this bill is to establish a sales tax-free day on Veterans’ Day for veterans who have served in the uniformed services of the United States as a Reserve component, Armed Forces, U.S. Public Health Service, or the National Guard of any state. The relief would only apply if the taxable price of the item for sale is \$2,000.00 or less. Furthermore, the Comptroller maintains sole discretion to suspend the tax-free day.

Within its border, Maryland has 20 military installations that make up a key part of the state’s economy. According to the Maryland Department of Veterans & Military Families, Maryland is home to nearly 360,000 veterans and 100,000 active-duty service members, reservists, national guard and dependents. A tax-free day on November 11<sup>th</sup> would not only provide a tangible benefit in the form of financial relief but also serve as a public acknowledgment of their service. It is a small yet powerful way to say “thank you” to our veterans, letting them know that their sacrifices are recognized and valued.

The concept of a tax-free day is not new to Maryland. Each year, the Comptroller’s Office and numerous retailers successfully implement a tax-free week dedicated to supporting parents and teachers during the back-to school season in August. Similarly, this bill could positively impact the economy by encouraging spending within our state. Veterans, who might otherwise refrain from making certain purchases, would be incentivized to spend more, knowing they are exempt from the sales tax on this day. This increase in spending would not only benefit the veterans but also stimulate local businesses and, by extension, the state’s economy.

Maryland must do more for those who have sacrificed so much by serving. SB9 represents an opportunity for Maryland to lead by example in showing gratitude to our veterans. With minimum fiscal impact, it’s a practical measure that offers financial relief, stimulates the economy, and most importantly, serves as a symbol of our collective appreciation for those who have served with honor.

SB9 will also set Maryland apart in the region as the only state offering tax-exemption day for Maryland Veterans. We can and we must do more by our brave men and women.

For these reasons, I am requesting a favorable report on SB9.

With kindest regards,

A handwritten signature in cursive script that reads "Benjamin T. Brooks".

Benjamin Brooks