



February 25, 2025

Budget and Taxation Committee  
Senator Guy Guzzone  
3 West  
Miller Senate Office Building  
Annapolis, Maryland 21401

**Re: SB 0324 – Admissions and Amusement Tax – Food and Beverages – Oppose**

Dear Senator Guzzone:

This bill will impose further taxes on consumers and will reduce their use of these businesses. Taxes on alcohol are already high. This bill will as a result hurt local businesses affected by these additional taxes. Businesses do their best to keep their services affordable and these additional taxes will cause these products to be more expensive, forcing businesses to either keep prices lower than they should be (further reducing profits) or perhaps lose business if charging a fair price that has additional higher taxes.

The Carroll County Chamber of Commerce, a business advocacy organization of nearly 700 members, **opposes** this bill. We therefore request that you give this bill an **unfavorable** report.

Sincerely,

A handwritten signature in black ink that reads "Mike McMullin".

Mike McMullin  
President  
Carroll County Chamber of Commerce

CC: Delegate Chris Tomlinson  
Senator Justin Ready