



**To: Hon. Guy Guzzone  
Chair, Senate Budget and Taxation Committee  
3 West  
Miller Senate Office Building  
Annapolis, MD 21401**

**Re: Senate Bill 784 & House Bill 935 – Comprehensive Community Safety Act**

**Position: Oppose**

**Date: 3/1/2024**

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

As the Senior Coordinator, Mid-Atlantic States for the Congressional Sportsmen’s Foundation (CSF), I respectfully urge you to oppose Senate Bill 784 (SB 784) and its crossfile, House Bill 935 (HB 935) – legislation that would establish an excise tax on ammunition and dedicate it towards the R Adams Cowley Shock Trauma Center and community gun violence intervention and prevention programs. Maryland’s sportsmen and women are the backbone of the funding structure for conservation efforts that benefit wildlife and their habitat throughout the state, as well as the citizenry at large, and SB 784 & HB 935 are very likely to result in an unintended and consequential diminishment of the state’s conservation funding. The intended purpose of these bills – to fund revenue distributions to specified funds and programs – is being pursued through an avenue that levies a significant tax on law-abiding sportsmen and women who are purchasing products that are already taxed at the manufacturer level (in addition to the typical state and federal sales tax) to provide the conservation funding necessary for the work of the Department of Natural Resources (DNR), from which all citizens of the state benefit.

Founded in 1989, CSF is the informed authority across outdoor issues and serves as the primary conduit for influencing public policy. Working with the Congressional Sportsmen's Caucus (CSC), the Governors Sportsmen's Caucus (GSC), and the National Assembly of Sportsmen's Caucuses (NASC), CSF gives a voice to hunters, anglers, recreational shooters, and trappers on Capitol Hill and throughout state capitols advocating on vital outdoor issues that are the backbone of our nation's conservation legacy.

For more than 85 years, sportsmen and women have been the primary funders of state-level conservation efforts in this state and are thus an important constituency that provides benefits for all Maryland’s residents. In 2023 alone, Maryland’s sportsmen and women generated over \$17.7 million dollars for conservation through revenue derived from license sales and manufacturer-level excise taxes on sporting-related goods (including ammunition) in the unique “user pays – public benefits” structure known as the American System of Conservation Funding (ASCF). The funds collected through this program are the

lifeblood of state fish and wildlife agencies, including DNR – the primary manager of Maryland’s fish and wildlife resources. These critical conservation dollars fund a variety of efforts including enhanced fish and wildlife habitat and populations, recreational access to public and private lands, shooting ranges and boat access facilities, wetlands protection and its associated water filtration and flood retention functions, and improved soil and water conservation – all which benefit the public at large, not just sportsmen and women.

Enacted in 1937, the Pittman-Robertson Act redirected previously existing manufacturer-level excise taxes on firearms and ammunition to a dedicated fund to be used specifically for wildlife conservation purposes. Once collected, the taxes are deposited into the Wildlife Restoration Account, which is administered by the United States Fish and Wildlife Service (USFWS). Under the Pittman-Robertson Act and per the Firearms and Ammunition Excise Tax, firearms and ammunition are subjected to a 10-11% excise tax.<sup>1</sup> Ultimately, it was sportsmen and women who decided to avail themselves to this excise tax – a choice prompted in sole consideration of the interest and betterment of the nation’s fish and wildlife, and the habitats that they rely on. By subjecting purchasers of firearms and ammunition to an additional 11% tax, SB 784 & HB 935 will contribute to curtailing sales and therefore deflect much-needed conservation dollars away from conservation, ultimately making it more challenging for the DNR to effectively carry out its mission. Arguably, the parties most significantly harmed by this bill will be the recreational shooters and hunters who will be subjected to additional taxes, but all citizens will be negatively impacted by the loss of conservation dollars.

It is widely recognized that recreational target shooters, who per-capita, spend even more money on firearms and ammunition than hunters, are the financial keystone for the ASCF. According to a National Shooting Sports Foundation estimate, “80 percent of Pittman-Robertson excise tax contributions are generated by sales attributed to recreational shooting.”<sup>2</sup> By implementing additional excise taxes, SB 784 & HB 935 will discourage participation in the time-honored sporting pursuits of hunting and recreational shooting. There is no question that conservation funding in this nation needs immediate support; imposing this tax and dis-incentivizing spending on the very items whose sales drives conservation funding is a step in the wrong direction.

In recognition of the negative bearings that SB 784 & HB 935 would have on Maryland’s sportsmen and women, along with the loss in conservation funds that the state would likely experience because of this bill, CSF stands in firm opposition. Thank you for the opportunity to provide comments on this issue. Should you require additional information on this, or other sportsmen-related topics, please feel free to contact me at any time.

Sincerely,



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<sup>1</sup> *FAET Reference Guide Firearms and Ammunition Excise Tax*. Accessed on February 27, 2020.  
<https://www.ttb.gov/firearms/reference-guide#1>.

<sup>2</sup> <https://www.bea.gov/news/2022/outdoor-recreation-satellite-account-us-and-states-2021> *Bureau of Economic Analysis Report*.