



## Joint Standing Committee on Taxation

### Testimony of Maine Outdoor Brands

#### In Opposition to:

#### **LD 908, “An Act to Eliminate the Sales Tax on Prepared Foods and Support the State's Hospitality Industry”**

**March 26, 2025**

Senator Grohoski, Representative Cloutier, and esteemed members of the Joint Standing Committee on Taxation: My name is Jenny Kordick, and I currently serve as Executive Director of Maine Outdoor Brands. Thank you for the opportunity to submit testimony on LD 908, “An Act to Eliminate the Sales Tax on Prepared Foods and Support the State's Hospitality Industry.”

Maine Outdoor Brands (MOB) is an alliance of Maine-based outdoor companies united in strengthening our state’s \$3.4 billion outdoor recreation economy. MOB supports over 180 member brands, working to foster collaboration, increase access to professional resources, and provide a collective voice for the outdoor industry. Our state is a leader in outdoor recreation. A higher percentage of Mainers participate in outdoor recreation than in almost any other state, and the industry's contribution to our state’s GDP ranks in the top 10 nationwide. A new study from the Department of Economic and Community Development also found that outdoor recreation is the top reason people move to Maine.

While we support efforts to bolster Maine’s hospitality industry, **we oppose the provision in this bill that would increase the sales tax on outdoor recreation goods**, including bicycles, boating gear, and other equipment. This measure would make outdoor recreation less affordable for Maine residents. Bicycles, kayaks, tents, and other outdoor gear are not luxury items—they are essential tools to engage in the outdoor activities that define our way of life.

The outdoor recreation industry contributes significantly to our economy, supporting jobs, small businesses, and rural communities across the state. Many of these businesses—including guides, outfitters, and rental services—rely on outdoor gear and equipment to operate, from boats for fishing trips to kayaks and life jackets for paddling excursions. Increasing the sales tax on outdoor recreation gear would impact these businesses, making it harder for them to serve customers, sustain jobs, and stay competitive with other states and destinations.

Furthermore, outdoor recreation plays a vital role drawing participants locally and from around the country who seek to experience our trails, lakes, mountains, and coastlines. Many of these outdoor enthusiasts purchase equipment and gear from Maine-based businesses. Raising the sales tax on these goods would create an unnecessary barrier to participation and would discourage investment in our outdoor industry.

We urge the committee to reject any provision that would increase the financial burden on outdoor recreation participants and businesses. Instead, we encourage policies that support both the hospitality and outdoor recreation sectors in a way that strengthens Maine's economy without penalizing those who make outdoor recreation a central part of their lives.

Thank you for your time and consideration. I welcome any questions and look forward to working with you to support Maine's outdoor economy.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jenny Kordick', written in a cursive style.

Jenny Kordick  
Executive Director  
Maine Outdoor Brands