



Feb. 21, 2021

The Honorable Anne R. Kaiser
Ways and Means Committee
House Office Building, Rm 131
Annapolis, MD 21401

RE: HB 765 Maryland Tax Revision Commission

Position: Favorable with amendments

Dear Chair Kaiser and members of the Committee:

We applaud your efforts to establish a Commission to analyze Maryland's current tax system and make recommendations regarding changes to the state's revenue structure. We recommend an amendment to HB 765 to provide for a representative of the Maryland Association of Certified Public Accountants as a member of the Commission.

We believe the proposed Maryland Tax Revision Commission will benefit greatly with representation from an MACPA member. This CPA tax expert, licensed and regulated by the state of Maryland, can provide valuable insight and analysis to the Commission and can connect to thousands of CPAs who are involved in the preparation and filing of all types of taxes. A CPA can offer the practical nuts-and-bolts perspectives from businesses and individuals as well as related experiences filing taxes in other jurisdictions.

The Maryland Association of Certified Public Accountants is a professional membership association representing the CPA profession in Maryland, with more than 9,000 members and a history of serving the public interest since 1901. MACPA members represent many areas of practice, including business and industry, public practice, government, education, and consulting.

We sincerely hope the work of this Commission will have far reaching and positive effects on taxpayers and Maryland's economy. Our CPA tax expert can provide the Commission with a uniquely qualified perspective and will contribute technical expertise and objective analysis based on widely accepted guiding principles of good tax policy. We appreciate the Committee's consideration of our request to add a member of the MACPA to the Commission, and we respectfully request a "favorable with amendments" report.

Sincerely yours,

J. Thomas Hood, III, CPA
CEO & Executive Director

cc: Nick Manis, Manis Canning & Associates