



**SHAPIRO SHER**

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February 15, 2021

Delegate Dereck E. Davis, Chair  
Economic Matters Committee  
General Assembly of Maryland  
Room 231, House Office Building  
6 Bladen Street  
Annapolis, Maryland 21401  
ATTN: CLERK

Re: **MSBA SECTION ON BUSINESS LAW SUPPORT FOR HB0647**  
Corporations and Associations - Fees for Processing Articles of Dissolution, Certificates  
of Cancellation, and Other Documents – Repeal  
ECM Hearing to be held on Wednesday, February 17, 2021

Dear Chair Davis and Fellow Committee Members:

The Section of Business Law of the Maryland State Bar Association supports HB0647 Corporations and Associations – Fees for Processing Articles of Dissolution, Certificates of Cancellation, and Other Documents – Repeal. The Bill would benefit small businesses that have ceased operations by enabling them to dissolve their entities without paying any filing fees. By encouraging these entities to file Articles of Dissolution, the State Department of Assessments and Taxation would be spared the long, drawn-out, and time-consuming “forfeiture” process for those entities, saving administrative costs chasing defunct entities.

We look forward to the Hearing on Wednesday, February 17, 2021 before the Economic Matters Committee.

Very truly yours,

William E. Carlson, Chair  
Committee on Corporation Law of  
MSBA Section of Business Law

cc: Michael L. Higgs, Jr., Director, Maryland State Department of Assessments and Taxation  
Corbett Webb, Associate Director, Maryland State Department of Assessments and Taxation  
A. Howard Metro, Esq., Chair, MSBA Section of Business Law