

MARYLAND RETAILERS ALLIANCE

The Voice of Retailing in Maryland



**SB677 Comptroller - Electronic Tax and Fee Return Filing Requirements
Budget and Taxation Committee
February 14th, 2024**

Position: Favorable with Amendments

Background: SB677 would require certain fees and tax returns to be filed electronically.

Comments: The Maryland Retailers Alliance, on behalf of the businesses operating in the over forty Main Street communities in Maryland, would respectfully proffer amendment language to SB677 to address potential hardships for businesses. We greatly appreciate the electronic filing exemption businesses with fewer than fifteen employees and believe that this does capture many of the small and independent businesses operating in Maryland. We would recommend that the Committee consider also adding language allowing an exemption for businesses above the fourteen-employee threshold if the business can prove that filing their income tax electronically would cause hardship not faced by other similar businesses.

Thank you for your consideration.