

JAMES E. LINGG & COMPANY, P.A.

Certified Public Accountants

March 10, 2025

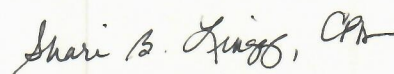
To Whom it May Concern Regarding HB1554/SB 1045:

We are writing to you as we have had a small business in Maryland since 1992. We prepare taxes for small businesses and wish to let you know that charging a business to business sales tax of 2.5% will hurt our firm and our clients. With many costs rising in the last few years, an additional 2.5% will put businesses in Maryland at a competitive disadvantage.

We have already had businesses leave the state as it is less costly to operate in other states. If this tax becomes law, those businesses will certainly find accountants in those states that do not charge sales tax on their services, and more could be moving to other states as a result. That tax could be the tipping point in making that decision.

Because of the reasons listed above, we respectfully request that you oppose HB 1554/SB 1045.

Sincerely,

A handwritten signature in cursive script that reads "Shari B. Lingg, CPA".

Shari B. Lingg, CPA