



## Comprehensive Nursing Services, Inc.

### Comprehensive Home Health Services

Dear Legislators,

I am writing to express my strong opposition to House Bill 1554/Senate Bill 1045: Sales and Use Tax—Taxable Business Services—Alterations. As the office manager of Comprehensive Nursing Services, I provide essential nursing care to medical technology-dependent patients in a residential setting.

This proposed bill would significantly increase operational costs for businesses like ours, which already operate on tight budgets. As a Medicaid provider, this bill will exacerbate financial challenges, as we already face a potential rate cut this year.

The long-term effects of this bill could be devastating, as businesses may experience financial strain and ultimately be forced to relocate to other states that do not tax these critical services. This will harm our state's economy and the vulnerable patients who rely on our services for their care. I urge you to reconsider this bill and its potential negative impact on businesses and the patients who depend on them.

Sincerely,  
Jennifer Parks  
Office Manager  
Comprehensive Nursing Services, Inc.



**Joint Commission Accredited**

8817 Belair Road | Suite 203 | Baltimore, MD | 21236-2446  
410.529.0078 | Fax 410.529.4511 | [www.comp nursing.com](http://www.comp nursing.com)