## SB 1045

## Opposed (UNF) to SB 1045

Written testimony by James E Arthur, CPA Faw Casson & Co., LLP 160 Greentree Dr, Ste 203 Dover, DE 19904

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My name is James E Arthur, and I am a Delaware Licensed CPA and a trusted business advisor for several business located in the State of Maryland. I am a partner at Faw Casson & Co, LLP and we recently celebrated our 80<sup>th</sup> anniversary. As a matter of fact, the Firm received an Official Citation from the Maryland General Assembly and A Resolution from the Senate of Maryland in recognition of our 80 years.

I am writing to state my clear **opposition to SB 1045**. This tax will increase costs for businesses and hurt Maryland's competitiveness with other States. I see this creating an unnecessary burden on service providers -including CPAs and their clients.

Sincerely,

James E Arthur, CPA