

To Whom It May Concern,

I am writing as a CPA and your constituent to express my strong opposition to HB 1554 and SB 1045. These bills would impose a tax on professional services, which would directly harm Maryland's small businesses and economy. I am part of a CPA firm and this bill would put MD CPA firms at risk since similar firms in other states would not have sales tax applied. **This would directly threaten our ability to stay competitive. Maryland needs to continue to work to be more business friendly.**

Disguised as a tax on services, this proposal is effectively a tax on small businesses that rely on essential professional services like those provided by CPAs. If enacted, it would:

- **Increase costs for small businesses** already struggling with inflation and economic uncertainty.

- **Drive business out of Maryland** as companies seek services in states without this tax.

- **Create a logistical nightmare:** Where does the tax apply when a CPA serves a multi-state business? How do remote work and cross-border services factor in? How much time and money will businesses waste on tracking and compliance?

I urge you to oppose HB 1554 and SB 1045 to protect Maryland's businesses, jobs, and economy.

Thank you for your time and consideration.