



March 10, 2025

The Honorable Guy Guzzone, Chair
Senate Budget and Taxation Committee
Annapolis, MD 21401

**RE: Senate Bill 1045 – Sales and Use Tax – Taxable Business Service - Alterations
Favorable with Amendment**

Dear Chair Guzzone and members,

Please be advised that my client Nature's Care and Wellness is **opposed** to the proposed increase outlined in SB 1045. Nature's Care and Wellness was formed in 2014 and became the ninth dispensary opened in January of 2018 and employs 68 employees. After the investment of considerable capital and conversion fees, NCW added recreational cannabis sales as one of Maryland's independently owned and operated dispensaries.

Senate Bill 1045 increases the cost of vendor services specified in the legislation. Many of the services are used by small businesses. The Bill represents a tremendous anti small business increase in expenses.

NCW recommends an **unfavorable** report on Senate Bill 1045.

Thank you for your review and consideration.

Sincerely,

Bobby Windsor