



WMDA/CAR Service Station
and Automotive Repair Association

Chair: Senator Guy Guzzone, Vice Chair Senator Jim Rosapepe, Member of Budget, and Taxation Committee

RE: SB1045 Sales and Use Tax - Taxable Business Services - Alterations

Position: Unfavorable

My name is Kirk McCauley, my employer is WMDA/CAR, we represent service stations convenience stores and repair facilities across the state as a non- profit trade group.

This “business to business Tax” is really a small business tax, yes it effects all business but small business disproportionately. Small businesses do not have professional resources in house, tax, bookkeeping, payroll, Maintenance all are provided by another business.

This is another bill that says Maryland is not interested in keeping business. Cost of this bill will be passed down to consumers. HB1554 should be called “Business to Consumer”. Business location around our borders with VA,DE,WV will be at a competitive disadvantage as they have with motor fuel and tobacco sales, this adds to that disadvantage. Why would a business want to come to Maryland?

Give Hb1045 an unfavorable report, and support business!

Any questions can be addressed to Kirk McCauley, 301-775-0221 or kmccauley@wmda.net