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Subject: Opposition to House Bill 1554/Senate Bill 1045

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 Regional Director of Active Day Medical Adult Day Program, I oversee services that are essential to Maryland’s elderly and vulnerable residents.

Medical Adult Daycares provide essential daily services to over 6400 elderly and disabled Marylanders each day. Services are a fraction of nursing home costs and include structured activities, transportation, nutritious meals, and assistance with daily living. Many of our participants are Medicaid recipients, and our reimbursement rates are already limited, making it difficult to sustain operations without undue financial strain.

The proposed expansion of the sales and use tax to include taxable business services would impose an additional burden on our ability to provide affordable, high-quality care. Any increase in operational costs could force reductions in services, limit accessibility for those in need, and ultimately impact the well-being of our elderly population.

In 2025, Active Day has already had to close one center in Annapolis and is in the process of shutting down a second location in Harford. The rising operational costs, coupled with limited state reimbursement and financial support, have created an unsustainable environment for adult day programs like ours. Despite our commitment to providing essential services to Maryland’s elderly and vulnerable populations, the financial strain has made it increasingly difficult to continue operations. Without adequate funding and relief from additional tax burdens, more closures may become inevitable, further limiting access to critical services for those who depend on them.

I urge you to reconsider this legislation and the negative impact it would have on Medical Adult Daycares and the communities we serve. Thank you for your time and consideration.

Sincerely,

Lindsey Drabczyk

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Regional Director
Active Day Medical Adult Day Program