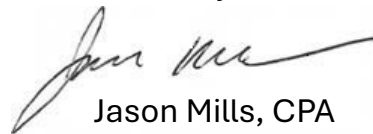


March 10, 2025

Delegate Moon:

My name is Jason Mills. I am a Maryland CPA and trusted advisor to my clients. Our firm was founded in Montgomery County in 1990 and continues to operate in Montgomery County to this day. We provide jobs for Marylanders and a vital service to the business community. Our firm works with closely held businesses and nonprofit organizations as well as individual taxpayers. Many of these clients live and work in Maryland as well as DC and Virginia. A sales tax on our fees will be considered a price increase to our clients, and put us at a competitive disadvantage against firms in other states. Our clients are already feeling the pressure of higher wages and operating costs in this area. Our services are critical to these business owners, and their ability to stay compliant with the increasingly complex tax laws. These businesses also have financial statement audit requirements imposed by Federal and State agencies, which would only increase the cost of performing on these contracts if these required services are burdened with sales tax. It would be very difficult for firms like us to absorb these costs, and therefore, they would be passed on to our clients. **I am STRONGLY OPPOSED to HB 1554 / SB 1045, and I encourage you to please consider other ways to raise revenue that does not negatively impact the job creators in our state.**

Sincerely,

A handwritten signature in dark ink, appearing to read "Jason Mills", with a long horizontal flourish extending to the right.

Jason Mills, CPA  
Lanigan Ryan, P.C.