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March 10, 2025

**Subject:** Strong Opposition to HB 1554/SB 1045 – Protect Maryland’s Small Businesses

Dear Delegate Moon,

My husband and I own a limousine business based in Frederick, Maryland. My husband, Len Joseph, serves as President of the Maryland Livery Association. Our company employs 40 to 50 individuals and operates within 20 miles of the Virginia and West Virginia state lines. We contend daily with significant challenges, including severe congestion along the I-270 corridor, ever-increasing operational costs, and the persistent issue of unregulated, illegal operators that the Public Service Commission refuses to investigate or penalize.

While we are categorized as a luxury service, our operations extend far beyond that—we provide private airport transportation, corporate transportation, and even school bus services for Carroll County. In light of the recent federal employee layoffs and broader economic uncertainties, it is incomprehensible that Maryland’s leadership would choose to impose additional tax burdens on small businesses instead of exploring ways to reduce government spending.

The proposed business-to-business (B2B) sales tax under HB 1554/SB 1045 sets a dangerous precedent that will inevitably lead to broader tax expansions. History has shown that once such a tax is implemented, it does not remain limited to its initial targets—other industries will be affected next, compounding the financial strain on both businesses and consumers. This will place Maryland businesses at a severe competitive disadvantage, as customers will turn to neighboring states with lower costs rather than supporting local businesses.

Other states have previously considered B2B taxation and overwhelmingly rejected or repealed it due to the harmful consequences—job losses, lower wages, and businesses relocating to more favorable economic environments. Maryland should learn from these examples rather than repeat past mistakes.

Beyond its impact on businesses, this tax will ultimately hurt consumers, who will face higher prices as increased costs ripple through the economy. The economic consequences will be far-reaching and detrimental to Maryland’s overall competitiveness.

I urge you to oppose HB 1554/SB 1045 and to prioritize policies that support, rather than hinder, the small businesses that are the backbone of our state's economy. Maryland cannot afford to lose jobs, businesses, and economic growth due to ill-advised taxation policies.

Sincerely,

**Deanna Joseph**

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