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Dear Legislators:

I am a CPA with over 30 years of experience. Taxing professional services is going to be an administrative nightmare especially for small business. It is also going to put our firm at competitive disadvantage as out of state service providers are less likely to charge the tax.

If a Maryland CPA prepares taxes for a business with locations in multiple states, does the tax apply to the Maryland portion of the return? The entire service?

A CPA in Annapolis works from home one day, then their office in Baltimore the next. If a client is located out of state, where is the taxable event?

Small business owners would have to track and report professional service taxes, creating yet another administrative burden.

Thank you for your consideration in this matter.

Sincerely,

James Duys