



**ASLA**  
MARYLAND

MARYLAND CHAPTER OF THE  
AMERICAN SOCIETY OF LANDSCAPE ARCHITECTS  
100 N Charles St, Baltimore, MD 21201  
[www.marylandasla.org](http://www.marylandasla.org)

March 12, 2025

Honorable Vanessa E. Atterbeary, Chairman  
House Ways & Means Committee  
Room 131, House Office Building  
Annapolis, Maryland 21401

**Re: House Bill 1554 Sales & Use Tax – Taxable Business Services - Alterations**

The American Society of Landscape Architects (ASLA) Maryland Chapter respectfully **opposes** HB 1554, which would impose a business-to-business (B2B) sales tax on essential services used by landscape architects in their design firms and as sole practitioners.

Landscape architects rely on outsourced business services—such as accounting, bookkeeping, IT support, HR, and consulting—to operate efficiently and sustainably. This sales tax would increase operating costs, reduce investment in technology, personnel, and software, hinder innovation, and make Maryland landscape architects less competitive.

The added financial burden would limit the ability of landscape architects to address critical challenges such as climate resiliency, environmental restoration, urban redevelopment, and the development of green and blue infrastructure. Our profession plays a vital role in designing multimodal transportation systems, living shorelines, walkable neighborhoods, community master plans, and nature-based stormwater management solutions.

Additionally, Maryland's landscape architects bring specialized expertise to projects that support equitable community development and protect vulnerable communities disproportionately affected by environmental issues, economic shocks, and disinvestment. A glimpse into the impact and excellence of Maryland's landscape architects can be seen in our 2024 *EMBARK* publication, featuring award-winning designs and innovative projects (see page 42): <https://www.marylandasla.org/embark-2024>.

For these reasons, the ASLA Maryland Chapter opposes HB 1554 and urges an unfavorable Committee report.

Respectfully,

Michael Pullano, PLA, ASLA  
President, ASLA Maryland Chapter

cc: Ways & Means Committee Members