February 7, 2020

The Honorable Anne R. Kaiser
Ways and Means Committee
House Office Building
Annapolis, Maryland 21401

RE: HB0436 Task Force on Tax Policy Reform and Fairness

Position: Support with amendments

Dear Chair Kaiser and members of the Committee:

The Maryland Association of Certified Public Accountants is a professional membership association representing the CPA profession in Maryland, with more than 9,000 members and a history of serving the public interest since 1901. MACPA members represent many areas of practice, including business and industry, public practice, government, education, and consulting.

We commend and appreciate the sponsors of HB0436 advocating for the establishment of a Task Force on Tax Policy, Reform and Fairness. However, we see a glaring omission in the composition of the Task Force. We believe it is imperative to the success of the Task Force to include the participation of a CPA tax professional, licensed and regulated by the state of Maryland. The MACPA is proud to have several nationally recognized authorities on state and local tax and tax policy matters as members of our organization. We respectfully request an amendment to HB0436 to specify "a member of the Maryland Association of CPAs" on the Task Force.

Our MACPA tax expert will collaborate with Task Force members to effectively analyze and evaluate proposals to improve existing tax rules and tax systems. Our CPA tax expert can provide the Task Force with a uniquely qualified perspective and will contribute technical expertise and objective analysis based on widely accepted guiding principles of good tax policy.

We sincerely hope the work of this Task Force will have far reaching and positive effects on taxpayers and Maryland's economy. We appreciate the Committee's consideration of our request to add a member of the MACPA to the Task Force, and we respectfully request a "favorable with amendments" report.

Sincerely yours,

J. Thomas Hood, III, CPA
CEO & Executive Director

cc: Nick Manis, Manis Canning & Associates