



Jan. 22, 2021

The Honorable William C. Smith, Jr., Chair  
Judicial Proceedings Committee  
2 East  
Miller Senate Office Building  
Annapolis, Maryland 21401

RE: SB 210 COVID-19 Claim – Civil Immunity - SUPPORT

Dear Chairman Smith and members of the committee,

The Maryland Association of CPAs represents nearly 9,000 Certified Public Accountants throughout the state. As trusted advisors to business, nonprofit, and governmental clients, CPAs are keenly aware of the unprecedented pandemic-related challenges facing Maryland's economy and its workforce. The accounting profession and the MACPA have been tirelessly working to improve public understanding of how key provisions in coronavirus relief legislation can be utilized to support small businesses and bolster Maryland's economic recovery.

We look forward to when many of these businesses, nonprofits, and public services begin to reopen or restart, yet we are concerned about a wave of meritless coronavirus-related lawsuits against employers trying their best to operate safely in an uncertain environment. Employers and employees must both feel safe and confident about returning to work.

SB 210 is a bipartisan bill that will provide temporary and targeted 'safe harbor' protections that do not diminish key worker protections. Maryland businesses of all types and sizes are working hard to protect employees, customers, and students from exposure to COVID-19. We believe SB 210 offers fair and reasonable safeguards to protect the health of employees and shield business owners from unnecessary and unfair lawsuits so that they can continue to contribute to a safe and effective recovery from this pandemic.

We appreciate the opportunity to offer these comments and request a favorable opinion for SB 210.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Thomas Hood, III".

J. Thomas Hood, III, CPA CEO & Executive Director  
cc: Nick Manis, Manis Canning & Associates