



Feb. 1, 2021

The Honorable Luke Clippinger, Chair  
Judiciary Committee  
House Office Building  
Annapolis, Maryland 21401

Re: HB 508, "COVID-19 Claim - Civil Immunity" – SUPPORT

Dear Chair Clippinger and members of the Committee:

The Maryland Association of CPAs represents nearly 9,000 Certified Public Accountants throughout the state. These CPAs work in public practice, private industry, government, non-profit, and education. As trusted advisors, our members are keenly aware of the pandemic-related challenges facing Maryland's economy. As the COVID-19 pandemic has changed the business environment, clients have turned to their CPAs for help and guidance in understanding key provisions in the coronavirus relief programs.

As businesses, nonprofits, and public services reopen or restart, employers and employees must both feel safe and confident about returning to work. We are concerned about a wave of meritless coronavirus-related lawsuits against employers trying their best to operate safely in an uncertain environment. SB 508 offers temporary and targeted liability protections, yet will not diminish key worker protections.

Our members and their clients of all types and sizes are working hard every day to protect employees and customers from exposure to COVID-19. Employers require protection from frivolous lawsuits so they can get Maryland back on the path to economic recovery. Without it, they face unfounded threats of legal action that could wind up costing thousands of dollars at a time when they need every financial resource available to keep their doors open and Marylanders employed.

Over twenty states have acted or are planning to take action to grant liability protections to businesses from COVID related claims. We support temporary and targeted relief offered in HB 508. Gross negligence and bad actors should be held accountable. MACPA joins with a group of organizations, to simply ask for temporary 'safe harbor' protections.

We appreciate your consideration and ask for your support in curtailing employer liability and potential lawsuits as a result of COVID-19 with a favorable report for HB 508.

Sincerely,

A handwritten signature in black ink, appearing to read 'J. Thomas Hood, III', written over a faint, illegible printed name.

J. Thomas Hood, III, CPA  
Chair, MACPA Legislative Executive Committee

cc: Nick Manis, Manis Canning & Associates