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February 5, 2022

Maryland General Assembly  
Senate Budget and Taxation Committee  
ATTN: Senator Guy Guzzone, Chairman  
Senator Jim Rosapepe, Vice-Chairman  
3 West Street  
Miller Senate Office Building  
Annapolis, Maryland 21401

Re: Letter in Support of SB403, Corporations and  
Associations – Annual Reports – Fees for  
Electronic Filings

Dear Mr. Guzzone, Mr. Rosapepe, and Members of the Senate Budget and Taxation Committee,

Please allow this letter to serve as my support of Senate Bill 403, Corporations and Associations – Annual Reports – Fees for Electronic Filings. This bill has been proposed to eliminate the expense(s) paid by corporations and other small business entities to the Maryland State Department of Assessments and Taxation for Annual Reports that are filed electronically. In addition to the Maryland Business Express website being an effective tool for small businesses, online filing also allows these reports to be streamlined for review and completion. Thus, utilizing this method of filing required Annual Reports is beneficial to both the small business owner and the state.

As a background for my support of SB 403, I had opened my solo practitioner law office two years ago when the COVID pandemic first struck our country. Being unable to practice law as expected due to Court closures, as well as the inability to meet with potential clients, caused an unexpected financial burden on my newly established business. In an effort to stay up to date with the jurisdictions in which I practice, I joined several local bar associations and renewed my memberships to both the Maryland State Bar Association and the American Bar Association. Each of these memberships have separate fees, which cost hundreds of dollars each to join. Becoming

a member of local Bar Associations is a tremendous resource for all practicing attorneys, but essentially a *necessity* for those lawyers venturing out on their own for the first time. I offer this information as another example of annual expenses associated with becoming a small business owner in Maryland.

Of course, there are other expenses associated with owning a small business, including malpractice insurance, renter's insurance, technology and associated cyber security as it pertains to client/attorney confidentiality, secure billing and operating systems cost, and, of course, state and federal tax filings. If SB403 is passed, it will bring much-needed relief to Maryland's small business owners, including myself, by waiving the required \$300.00 fee currently associated with filing the Annual Report to the SDAT. I am of the opinion that most attorneys, even those who do not currently file their Annual Reports electronically, would begin to do so if this fee were eliminated.

I urge the members of this Committee to consider that any savings in filing fees and other monthly and annual expenses for small business owners such as myself would inevitably benefit both the business owner and Maryland, which would become the first state in the country to provide a "*no fee option*" for filing Annual Reports. By passing SB 403, small business owners who choose to file electronically will receive the benefit from having one less annual fee to consider when drafting their next budget.

Thank you in advance for your time and consideration in reading my letter in support of Senate Bill 403. If you have any questions, please do not hesitate to contact me directly.

Sincerely,

THE LAW OFFICE OF MICHELLE L. SEIDLECK, LLC



Michelle L. Seidleck