

Martin Brockman
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I am writing today to support repeal of the \$300 annual filing fee that is levied on small business for filing with the State Department of Assessments and Taxation.

My wife, Jennie Farr-Brockman runs a small side business called Bethesda CPR. She teaches volunteers, Youth Conservation Corps enrollees and leaders, Scout leaders, Dental health providers, baby sitting classes for teenagers and other people how to do CPR, first aid, and operate an AED. She teaches approximately 10 classes a year in her spare time.

We pay income tax on the small amount of income generated by this business which is a labor of love. The \$300.00 fee, on top of the taxes, training equipment acquisition and storage, digital media fees and her own re-certification and insurance costs, as well as personal property tax on the CPR mannikins laptop and projector, seems excessive for the states very low costs in maintaining the online registry.

Please vote in favor of repealing the annual \$300 fee, which in our case takes all the profit from a full days work

Respectfully,

Martin and Jennie Brockman