

**Brody Brothers Pest Control, Inc.**

11436 Cronhill Drive unit 1

Owings Mills MD, 21117

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Dear Chairwoman Atterbeary and Members of the Committee,

I am writing to you as the President of Brody Brothers Pest Control, one of the largest family-owned pest control businesses in Maryland, to express our strong opposition to House Bill 1515—Sales and Use Tax—Rate Reduction and Services. Our company has been a proud provider of essential pest control services to Maryland residents for many years, and we are deeply concerned about the implications this bill could have on our operations and the wider small business community within the state.

House Bill 1515 proposes to lower the sales tax from 6% to 5% but seeks to expand it to include everyday services, which will inevitably encompass many of the services provided by small businesses like ours. While the intention behind this bill may be to generate additional revenue for the State, the reality is that it would place a significant administrative and financial burden on small businesses. We believe that the expansion of the sales tax to services is not only discriminatory against small and emerging businesses but also presents a myriad of challenges that could hinder our ability to serve our community effectively.

Our opposition to this bill is based on several key concerns:

1. **Increased Operational Costs:** Small businesses heavily rely on external services such as legal, accounting, and others that would become newly taxable under this bill. Unlike larger corporations that might have in-house capabilities, this change would result in increased costs for us just to maintain our day-to-day operations.
2. **Administrative Burdens:** The requirement to track and collect sales tax on services will impose a significant administrative burden, diverting resources away from our core mission of providing high-quality pest control services. This complexity threatens to overwhelm small businesses that often lack the extensive administrative support systems found in larger companies.
3. **Disproportionate Impact on Small Businesses:** The bill unfairly targets small businesses by introducing tax requirements that could stifle growth and innovation. As one of the leading family-owned pest control businesses in Maryland, we are particularly concerned about how this would affect not only our company but also the many other small businesses that are an integral part of the state's economy.
4. **Competitive Disadvantage:** Implementing a tax on services could put Maryland businesses at a competitive disadvantage compared to businesses in neighboring states that do not tax such services. This could potentially discourage new businesses from setting up in Maryland and encourage existing businesses to relocate.

For these reasons, we stand with the Maryland Chamber of Commerce and other business organizations in requesting an Unfavorable Report on House Bill 1515. We believe that the proposed legislation would do more harm than good, particularly for small businesses that are already navigating a complex and challenging economic landscape.

Thank you for considering our perspective on this critical issue. We urge you to protect the interests of Maryland's small businesses and vote against House Bill 1515.

Sincerely,  
Levi Brody  
President, Brody Brothers Pest Control, Inc.