



March 7, 2024

Maryland House  
Ways & Means Committee

Re: HB 1515 – Sales & Use Tax – Rate Reduction and Services

Dear Chairwoman Atterbeary and Members of the Committee:

I am writing to express strong opposition to House Bill 1515—Sales and Use Tax—Rate Reduction and Services. My small company provides digital marketing services and competes with other such firms nationwide. Were Maryland to impose a sales tax on services, we would find ourselves immediately at a 5% disadvantage relative to our competitors.

Simply put, our clients in other states could hire a digital marketing firm close to home, not having to pay a premium for working with a Maryland-based company.

Both Comptroller Lierman and Governor Moore have recently highlighted the continued exodus of businesses from Maryland to lower cost states; enacting HB 1515 would only exacerbate this very significant problem. In my particular case, we are fully remote and could operate from anywhere.

Thank you for considering this perspective. I urge you to protect the interests of Maryland's small businesses and reject House Bill 1515. We need to keep employers here in Maryland, not incentivize them to leave.

Sincerely,

A handwritten signature in black ink, appearing to read "Duane Carey". The signature is fluid and cursive, with a large loop at the end.

Duane Carey  
President