

**SB 1000 - Canton Gaming, LLC - FAV.pdf**

Uploaded by: Jason Weintraub

Position: FAV

**GORDON·FEINBLATT<sup>LLC</sup>**  
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March 12, 2025

Chair Guy Guzzone  
Senate Budget and Taxation Committee  
Miller Senate Office Building, 3 West  
11 Bladen Street  
Annapolis, Maryland 21401

**Re: Senate Bill 1000 – Sports Wagering Facilities – Request for Relocation  
on behalf of Canton Gaming, LLC – (Favorable)**

Chair Guzzone, Vice-Chair Rosapepe, and members of the Committee,

Canton Gaming, LLC is a locally-owned business that was awarded Class B-2 retail sports wagering facility licenses from the Maryland Lottery and Gaming Control Commission (“MLGCC”) in February 2023 for two retail sportsbooks in the Towson Greene Turtle (Baltimore County) and the Canton Greene Turtle (Baltimore City).

The company [officially closed](#) their Towson retail sportsbook on February 9th, 2025 and would like to move to another location in Pikesville a few miles away. The Maryland Lottery and Gaming Control Agency (“MLGCA”) has advised that a statutory change is required to permit any relocations or address changes of a Class B-2 retail sportsbook.

Senate Bill 1000 authorizes, but does not require, the MLGCC to approve a written request to relocate a competitively awarded Class B-2 retail sports wagering facility’s licensed premises (i) within the same county; and (ii) subject to all existing statutory radius restrictions and other provisions of the Sports Wagering Law.

We truly appreciate your consideration of Senate Bill 1000 that provides much needed regulatory flexibility and ultimately allows Canton Gaming’s sportsbook to remain operational a few miles away from their current location. We respectfully urge a favorable report of Senate Bill 1000.

Sincerely,

Jason F. Weintraub

**SB1000\_Hettleman\_FAV.pdf**

Uploaded by: Shelly Hettleman

Position: FAV

SHELLY HETTLEMAN  
Legislative District 11  
Baltimore County

Chair, Rules Committee  
Budget and Taxation Committee

*Subcommittees*  
Capital Budget  
Health and Human Services  
Chair, Pensions

*Joint Committees*  
Senate Chair, Audit and Evaluation  
Senate Chair, Pensions



THE SENATE OF MARYLAND  
ANNAPOLIS, MARYLAND 21401

James Senate Office Building  
11 Bladen Street, Room 220  
Annapolis, Maryland 21401  
410-841-3131  
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Shelly.Hettleman@senate.state.md.us

TESTIMONY OF SENATOR SHELLY HETTLEMAN  
SB 1000 GAMING -- SPORTS WAGERING FACILITIES -- REQUEST FOR RELOCATION

Sports betting is a recent yet popular pastime in Maryland. It's also a significant source of tax revenue for the state. This January alone, Marylanders placed over \$600 million in bets on sporting events.<sup>1</sup> In November 2020, Maryland voters approved the legalization of sports betting through a state constitutional amendment. The following year, the Maryland General Assembly created the Sports Wagering Application Review Commission (SWARC), which would grant sports betting licenses to facilities on a non-competitive basis (i.e., without a lottery) and determine licensing requirements. SWARC confers two kinds of licenses: Class A licenses for sports stadiums, casinos, and horse racing licensees, and Class B licenses for specific horse racing tracks, off-track facilities, and specific bingo halls. SWARC can competitively confer (i.e., with a lottery) 30 additional Class B licenses--which are currently held by a handful of local bars and restaurants.

The problem is that, under current law, there are no mechanisms for relocating a *competitively* licensed Class B facility. For instance, if a restaurant with a Class B license were to move to a different location, the restaurant would have to forfeit its license to the State Lottery and Gaming Control Commission. Senate Bill 1000 aims to resolve this regulatory oversight by allowing competitively-conferred Class B license holders to request license relocation from the State Lottery and Gaming Control Commission. However, SB 1000 would not allow for these license holders to relocate their facilities to a different county. Moreover, Class B license holders wishing to relocate must abide by all existing radius conditions in the current law (e.g., no Class B facilities can operate within a 15-mile radius of a Class A-1 or A-2 sports wagering facility located in Allegany, Cecil, or Worcester counties).

As sports betting becomes more popular in Maryland, licensed facilities should be able to operate with the confidence that, if the need arises, they can relocate and continue participating in this fast-growing and lucrative enterprise. Therefore, we must update the licensing framework to foster flexibility and uphold trust in the system. Thank you for considering Senate Bill 1000.

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<sup>1</sup> <https://www.betmaryland.com/revenue-report>

# Senate bill 1045.pdf

Uploaded by: Darrin Benning

Position: UNF

**Senate Bill 1045****Date:** March 9, 2025**Committee:** Senate Budget and Taxation Committee**Position:** **Opposed**

Dear Chair Guzzone and Members of the Committee,

I own All Around RV Inspections, LLC, a Maryland company formed in 2022. My company offers services related to recreation vehicles for both travel trailers and motor homes. My business offers certified pre-purchase inspections for clients, documenting the condition of the RV before the unit is paid for. My company also offers new owner training and general RV consulting for RV owners. Company services are provided throughout the state of Maryland and neighboring states.

I write to express strong opposition to Senate Bill 1045, which would expand Maryland's sales and use tax to essential business-to-business (B2B) services. This proposal would create a new 2.5% tax on a wide range of services that my business relies on every day, including accounting, IT support, consulting, and many others.

While I understand Maryland faces budget challenges, implementing a B2B service tax represents a short-term fix that would create significant long-term problems for Maryland's economy and competitiveness. There are several specific reasons why this legislation would harm Maryland businesses:

**Disproportionate Impact on Small Businesses**

My small business operates on a thin margin and lacks the resources to absorb new taxes or bring services in-house. Unlike large corporations, my small business relies heavily on outsourced professional services for accounting, technology support, and other essential functions. This tax would add a disproportionate amount of new expenses for my struggling new business. My business is already struggling with economic pressures, potentially forcing difficult choices between raising prices or cutting investments in growth. Being a very new business, the possibility of closing the business due to the increased costs in this legislation is a very real possibility!

**This legislation Will Result in Pyramiding Taxes**

Taxing services increases the potential for services and goods to be taxed more than once, which leads to higher consumer costs.

**Competitive Disadvantage in the Region**

This tax would make Maryland an outlier among our neighboring states. Virginia and Delaware do not impose similar taxes on business services, creating an immediate competitive disadvantage for my business. All Around RV Inspections, LLC is a business that competes for business in neighboring states. My company is at a disadvantage because my competitors are not going to be subject to the proposed tax, putting my company at an immediate disadvantage.

### **Administrative Burden and Compliance Costs**

Beyond the direct tax cost, this legislation would create significant administrative burdens for my business tracking, collecting, and remitting this new tax. This means additional accounting costs and time spent on compliance rather than growing my business.

### **Dangerous Precedent for Future Taxation**

Once established, this tax structure could easily expand to additional service categories or increase in rate. While today's proposal targets specific services at 2.5%, there is legitimate concern that future budget shortfalls could lead to rate increases or expansion to other essential business services like legal services, real estate services, or healthcare.

### **Cascading Tax Effect**

Unlike a traditional sales tax on final consumption, this B2B tax creates a "tax on tax" scenario where services taxed at various stages of production ultimately result in higher costs passed on to Maryland consumers. This cascading effect makes the true impact much greater than the nominal 2.5% rate suggests.

While we support efforts to ensure Maryland's fiscal stability, the most effective approach to address budget challenges is to focus on policies that encourage business growth and economic expansion. A thriving business community naturally generates increased tax revenue through job creation and economic activity.

I urge you to and the members of the Senate to carefully evaluate the implications of this legislation, reject SB 1045, and advocate for policies that support a thriving business environment in our state.

Sincerely,

Darrin Benning  
Owner  
All Around RV Inspections, LLC





# **Opposition to SB 1045.pdf**

Uploaded by: Kathy Lambrow

Position: UNF

March 10, 2025

Members  
Senate Budget and Taxation Committee

Re: **Written Testimony in OPPOSITION to SB 1045**

Dear Members:

I have been a Maryland practicing CPA since 1980 as a partner in a large local firm and later starting my own public accounting firm with five, now downsized to two employees. In short, I have a lot of experience with small and medium-sized businesses operating in Maryland.

This proposed tax will create an extremely unfair disadvantage to small businesses (my clients and myself) who already struggle to retain employees, remain competitive, and make a reasonable living to support our families. We are under constant pressure to keep fees low and adding a 2.5% regressive tax to these small businesses will only cause more pressure and incentive to close businesses and/or leave the State of Maryland.

With the advent of so much work done by virtual methods these days and our proximity to Delaware, Virginia, Pennsylvania and DC who have no similar tax, this bill only serves to provide a minor band-aid to the State's budget deficit which will continue to increase as businesses close or leave Maryland for a more favorable tax environment.

The tax would also cause an additional administrative burden to CPA's and other accounting service providers in Maryland by requiring us to appropriately determine to whom the tax is charged, collection and remittance of the tax. We already struggle with intense work pressure to meet tax and other filing deadlines. While larger firms may have administrative personnel in place to enforce the tax, a large majority (such as myself) do not.

In summary, this bill is unfair in so many respects for the citizens and businesses operating in Maryland. Where does it stop, and who lobbies for the services that the tax will be imposed upon?

**PLEASE VOTE NO TO SB 1045** – SALES AND USE TAX – BUSINESS SERVICES.

Thank you for your consideration,

Sincerely,  
*Kathy L. Kahler, CPA*



## **Written testimony.pdf**

Uploaded by: Luciana Moreno-Garcia

Position: UNF

Senate Bill 1045  
Chair Guy Guzzone  
Senate Budget & Taxation Committee  
3 West Miller Senate Office Building  
Annapolis, Maryland 21401

Dear Legislators:

I am writing to strongly **OPPOSE House Bill 1554/Senate Bill 1045: Sales and Use Tax – Taxable Business Services – Alterations**. As the **Agency Director of HomeCentris Personal Home Care**, I oversee the provision of essential home care services to elderly and vulnerable residents throughout Maryland. Our agency is a **Medicaid provider**, dedicated to ensuring that individuals in need receive compassionate and reliable care in the comfort of their homes.

Implementing a sales tax on business services, as proposed in this bill, would **significantly impact our ability to operate efficiently** and continue delivering high-quality care. Increased operational costs would ultimately **limit our capacity to serve those who rely on our care the most**, including low-income and underserved individuals. Furthermore, it would place an additional financial burden on small businesses like ours, threatening the stability of our services.

We are committed to **supporting Maryland’s most vulnerable populations** and maintaining a sustainable care model. However, this bill could force us to **reduce services, limit employment opportunities, or pass higher costs to consumers** — all of which would negatively impact the very people we strive to protect.

I urge you to consider the **long-term consequences** of this bill and **vote against it** to ensure that Maryland’s elderly and vulnerable communities continue receiving the care and support they deserve.

Thank you for your time and consideration.

**Luciana Moreno-Garcia**  
**Client Relations Specialist - Montgomery County**

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**953 Russell Avenue Suite D**  
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