

**Witness:** Jean Miceli Benhoff  
**Jurisdiction:** Baltimore County  
**Bill:** SB1045 and HB1554  
**Position:** Strongly Oppose

For the purpose of requiring Altering the definitions of "taxable price" and "taxable service" for the purposes of certain provisions of law governing the sales and use tax to impose the tax on certain labors and services if both the provider of the service and the buyer are business entities; and specifying the rate of the sales and use tax for certain labor and services.

Here in Maryland, we own a full service home inspection business servicing clients all over this state. We cannot afford to pay more taxes. And we cannot hire more employees, period.

It is incumbent upon the MD elected officials to save small businesses in Maryland. What MUST be important to all of you, if you want to keep all of us small business owners here in Maryland you must not pass this burdensome tax. Otherwise, all of us will be forced to layoff employees and not to hire either. We have a home also in Florida and I did not want to move our business being lifelong residents. Your taxes are forcing us out by taxing us into extinction already and now more taxes.

You will make worse the shortage of revenue when we are forced to close!

Thank you for your consideration.

Respectfully submitted,

Jean Benhoff

I vote!