



WMDA/CAR Service Station  
and Automotive Repair Association

Chair: Guy Guzzone and Members of Budget and Taxation Committee

RE:SB 457 Property Taxes - Authority of Counties to Establish Subclasses and Set Separate Rates for Land and Improvements to Land

Position: Oppose

My name is Kirk McCauley, my employer is WMDA/CAR, we represent service stations, convenience stores, and repair facilities across the state as a non-profit trade group established in 1937.

SB457 would give counties and Baltimore City the authority to increase taxes on certain commercial and industrial property, Maryland is ranked 46 in business friendly states in 2025 CNBC Annual Ranking [Top States for Business in America 2025: The full rankings](#). Potentially large tax increases will only discourage investment and send more businesses to other states.

In 2025 HB 1178 Baltimore City - Property Taxes - Authority to Set Special Rates - was referred to interim study by Ways and Means. A virtual Stakeholders meeting mentioned the cost of \$35 million to implement in Baltimore city alone.

WMDA/CAR asks for a unfavorable vote on SB457

Any questions, contact to Kirk McCauley, 301-775-0221 or [kmccauley@wmdacar.com](mailto:kmccauley@wmdacar.com)