

January 31, 2017

The Honorable Anne R. Kaiser Ways and Means Committee House Office Building, Room 131 6 Bladen St. Annapolis, MD 21401

Re: HB 615 – Business Relief and Tax Fairness Act of 2017 – Support with Amendment

Dear Delegate Kaiser:

A portion of House Bill 615 will provide relief from certain fees imposed by the State Department of Assessments and Taxation for the benefit of employers with 10 or fewer employees.

The Carroll County Chamber of Commerce, a business advocacy organization of over 560 members, supports this portion of the Bill since it provides financial relief for small employers.

The Chamber is not in support of the second portion of the Bill, which would require a combined reporting system. It is not clear why these two entirely unrelated subjects are in the same Bill. The combined reporting system imposes an administrative burden on those employers affected and is an attempt to tax employers for revenue not earned in the State of Maryland. This taxing overreach would diminish Maryland's standing in the business community and negatively affect economic development in the State.

The Carroll County Chamber of Commerce requests that the Committee approve the portion of the Bill providing fee relief for small businesses and recommend an amendment to the Bill to delete the section on a combined reporting system.

Sincerely,

mike mcMallin

Mike McMullin President Carroll County Chamber of Commerce

cc: Delegate Susan Krebs Senator Justin Ready

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