



January 31, 2017

The Honorable Edward J. Kasemeyer
Budget and Taxation Committee
3 West, Miller Senate Building
Annapolis, MD 21401

Re: SB 357 – Business Relief and Tax Fairness Act of 2017 – Support with Amendment

Dear Senator Kasemeyer:

A portion of Senate Bill 357 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,

A handwritten signature in black ink that reads 'Mike McMullin'.

Mike McMullin
President
Carroll County Chamber of Commerce

cc: Senator Justin Ready
Delegate Susan Krebs