

May 24, 2019

The Honorable Adrienne A. Jones
Speaker of the House
H-101 State House
Annapolis, MD 21401

Dear Madam Speaker:

In accordance with Article II, Section 17 of the Maryland Constitution, I have vetoed House Bill 809 – *Sales and Use Tax – Taxable Services – Telephone Answering Service*.

This bill defines a telephone answering service for purposes of the State sales and use tax as a service provided to a customer that consists exclusively of the taking of messages, either by an automated system or by a live operator, and transmitting the messages to the customer. This bill clarifies that a telephone answering service does not include the physical act of answering a telephone on behalf of a customer, if the act is incidental to and less than 5% of the service provider's total gross receipts in a calendar year.

Senate Bill 945, which was passed by the General Assembly and signed by me, accomplishes the same purpose. Therefore, it is not necessary for me to sign House Bill 809.

Sincerely,

Lawrence J. Hogan, Jr.
Governor