

March 11, 2021

Delegate Anne Kaiser
Chair, House Ways and Means Committee
Maryland House of Delegates
Room 131, House Office Building
Annapolis, MD 21401

RE: HB1149 – SMALL BUSINESS TAX RELIEF – STATE OF EMERGENCY ORDERS

Position: **SUPPORT**

Dear Chairwoman Kaiser, Vice Chair Washington and Members of the Committee:

On behalf of our 500-member businesses and more than 45,000 employees in Montgomery County, this letter is in Support of **HB1140- Small Business Tax Relief – State of Emergency Orders**.

This bill proposes to allow a subtraction modification under the Maryland income tax or earned income of certain small businesses for a certain period of time under certain emergency circumstances. Small businesses could be exempt from real and personal property taxes during a government mandated emergency where the Governor's order required these small businesses to close or limit their operations.

During the past year, we have observed numerous businesses have to stay closed for several months (some are still closed) because of the Governor's COVID-19 mandates, as well as County Executive Elrich's health related mandates. These businesses (some have closed their doors for good) are hanging on by going through their life savings and still waiting for a reprieve. HB1149 would be a great help to those businesses to possibly hold on until the Governor's orders are lifted.

We thank Delegate Cox for sponsoring HB1140 and **urge the members of the Ways and Means Committee to vote FAVORABLE** on this important bill. Thank you for your consideration of our remarks.

Sincerely,



Allie Williams
President & CEO