



**Testimony on behalf of the Greater Bethesda Chamber of Commerce**

*In Support of  
HB351-Income Tax—Subtraction Modification-Expenses of Medical Cannabis Grower, Processor,  
Dispensary or Independent Testing Laboratory*

*February 2, 2022  
House Ways and Means Committee*

The Greater Bethesda Chamber of Commerce (GBCC) was founded in 1926. Since then, the organization has grown to more than 550 businesses located throughout the Greater Bethesda area and beyond. On behalf of these members, we appreciate the opportunity to provide written comments on HB 351—Income Tax-Subtraction Modification-Expenses of Medical Cannabis Grower, Processor, Dispensary or Independent Testing Laboratory.

The GBCC supports legislation that treats all businesses in Maryland fairly from a taxation standpoint. HB 351 is a good example of such a bill. This proposed legislation creates a subtraction modification against the State individual and corporate income tax for the amount of ordinary and necessary expenses, including a reasonable allowance for salaries or compensation, for medical cannabis licensees in Maryland. This legislation merely levels the playing field for medical cannabis licensees, treating them like every other business in the state of Maryland.

For these reasons, we would respectfully request a favorable vote on HB 351. And we thank Delegate Wilkins for introducing this legislation.