

Dear

I would like to take this opportunity to urge you to reject any efforts to increase sales taxes, add special purpose taxes such as gasoline taxes, increase fees or otherwise increase the cost of living and working in Maryland during the upcoming Special Session of the Legislature. This is not the intended purpose of the Special Session and should not be used to "back door" tax and fee increases.

Once again, I remind you that Maryland ranks **44th** overall in the Index for state business tax competitiveness. Maryland's individual income tax index is even worse at **49th** place. Maryland likewise lands near the bottom of the pack due to its unemployment insurance tax burdens (**#47**) and its property tax burdens (**#40**). The state, not unlike the federal government, is at a tipping point, and I fear that more taxes may actually mean less revenue as you drive tax paying individuals and businesses out of the state. Being ranked in the bottom 10 states in essentially every category analyzed is nothing to be proud of. In fact it should serve as a warning to you that it is time to face the facts and start to reign in excessive spending.

Please consider this and do the right thing at the Special Session. Do not consider a vote for additional taxes or fees of any kind.