

From: debra@arisls.com [mailto:Debra@arisls.com]
Sent: Monday, May 11, 2015 9:04 AM
To: testimony@housegop.ct.gov
Subject: Please oppose CT Sales Tax for Professional Landscape Architecture, Architecture and Engineering Services

To the Finance Committee's Republican Leadership:

I strongly urge you to oppose the proposal to add CT Sales Tax for professional Landscape Architecture, Architecture and Engineering Services.

- • The Connecticut landscape architecture industry, comprised mainly of small firms, was hit hard by the recession and is only now beginning to recover. Our firms will be at a competitive disadvantage with neighboring out-of-state firms that will not collect the sales tax for Connecticut.
- • Potential clients will seek (and find) ways to have the work performed out of state. The loss of work will mean fewer jobs for Connecticut landscape architects and support staff and lower income taxes revenues for the state.
- • The sales tax would also impact the housing market, making housing less affordable for residents in the state, and decreasing the associated work and revenue involved with architects, landscape architects, engineers and contractors.
- • It is very complicated to administer for states and taxpayers, as the multi-state nature of customers and service providers often makes it difficult to determine where, when, and how the services take place. Case in point, when Connecticut taxed these services about 25 years ago, the Department of Revenue Services recommended that the tax be eliminated in part caused by the complexity in administering the tax relative to the dollars the tax was generating for the state.

The sales tax would be a financial disaster for small firms and their employees, trying to perform Landscape Architectural, Architectural & Engineering services for clients with limited budgets...and not so limited budgets. Please consider my position as a landscape designer of a Connecticut Landscape Architecture firm when evaluating the additional tax on Connecticut consumers.

Thank you very much for your attention on this matter and please do not support this sales tax.

Sincerely,

Debra De Vries-Dalton, LEED AP, ASLA

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