

## Frilling, Tara

---

**From:** Susan Lockwood <[susan@lockwoodarchitects.com](mailto:susan@lockwoodarchitects.com)>  
**Sent:** Thursday, May 07, 2015 1:46 PM  
**To:** Sen. Fasano, Len  
**Cc:** Frilling, Tara; Krautler Patricia; [jagargiulo@gmail.com](mailto:jagargiulo@gmail.com)  
**Subject:** Tax Hike - Public Hearing Testimony

Dear Senator Fasano and Representative Klarides:

The proposed tax on architectural services, as well as business to business taxes in general, will have a devastating impact on small businesses by discouraging the use of professional services and ultimately drive business out of state. Since the state permits residential and small commercial building permits to be issued without an architect's signature the opportunity to avoid utilizing architectural services will be encouraged even more, driving architects even further into the margin. There is no question this tax will drive small architectural firms out of business in Connecticut and encourage architects and related service providers to move out of the state. The recent economic recession and mortgage crisis was exceedingly damaging to the architectural profession such that any further reduction in revenue will drive a fatal blow on those firms which managed survive.

Rather than impose a tax on architects and other professional services, the state should emulate the small business practice which was critical for survival during the recession and decrease wasteful and non-productive spending.

Susan Lockwood <[susan@lockwoodarchitects.com](mailto:susan@lockwoodarchitects.com)>  
64 Cross Highway  
Redding