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Dear Finance Committee Members:

While I am not surprised that HB-6349 An Act Concerning The Sales Tax On Services is being raised, I am dismayed that we are once again going down this road with the legislature.

I am an architect who has endured Connecticut's short-lived sales tax on architectural services. My recollection is that this onerous sales tax was terminated as part of the deal-making that went on when the state adopted the income tax.

Much of my practice is in the residential market. I don't have to tell you that the residential business is terrible right now. Anything that increases the cost of designing or building homes in this economy is very harmful. Adding 6% to the cost of designing residences will be a deterrent to people who are considering hiring an architect. The Connecticut architectural licensing statute exempts residences from the requirement of being designed by a licensed architect, and, therefore, architects like me who practice extensively in the residential market have to compete with non-professionals (i.e. general contractors and home designers) for our clients. If architects are made to add a 6% tax to their fees and these other competitors for design services are not, then architects will be placed at a significant disadvantage. It is difficult enough to find clients willing to pay the fees necessary for good architectural services without having the cost of those services increased by sales tax. This is especially so when we compete against "free" or lower cost design services offered by non-professionals.

I don't agree with taxation of architectural services, in general. It is a bad idea. Not only would a sales tax be harmful to our profession, it would also increase the cost of an already costly process of constructing buildings. The legislature should be looking at

ways to make buildings less costly through such things as the sales tax exemption for energy efficient components in building if they want to get the construction industry in Connecticut on the rebound. Increasing costs through greater taxation is counter-productive.

Sincerely,

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