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Health Occupations and  
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Testimony of Delegate Samuel I. Rosenberg

Before the House Ways and Means Committee

in Support of

House Bill 346

**Tax Clinics for Low-Income Marylanders - Funding - Repeal of Sunset**

Madame Chair and Members of the Committee:

A minor omission or mistake in filing taxes can cause an avalanche, burying the filer beneath a mountain of debt, credit penalties, and excessive court fees. Consequently, there is substantial value in providing low-income Maryland residents with legal counsel on tax issues. Such representation is taken for granted by filers of greater means.

Historically, Maryland's two law schools have received funds to aid Marylanders with their tax issues, but only if those issues involved federal taxes. With the passage of legislation by the General Assembly in 2021, a special fund was created to provide grant funding for both law schools and the Maryland Volunteer Lawyers Service to help low-income Marylanders with their state taxes as well.

To date, that funding has allowed the three tax clinics to assist low-income residents resolve their tax issues by negotiating solutions such as hardship liability waivers, offers-in-compromise, and affordable installment agreements. That grant funding, however, is slated to expire at the end of 2023.

For example, with funding under this program, the Carey School of Law tax clinic resolved tax problems for Marylanders at nearly twenty outreach events throughout the state. The University of Baltimore Law School and the Maryland Volunteer Lawyers Service engaged in similar outreach and assistance activities and also joined forces to provide legal assistance to migrant crab workers in Dorchester County, who were victims of a fraudulent tax preparer in past years.

House Bill 346 would lift the sunset provision in the prior legislation and establish a permanent source of funding for legal assistance with state tax matters for low-income residents of Maryland.

In addition to providing an unparalleled learning experience to aspiring lawyers, the existing tax clinics support Governor Moore's call to service by providing opportunities for law students and practicing lawyers to assist their fellow Marylanders.

Enactment of HB 346 would be another step toward ensuring equity for all Marylanders by continuing to provide low-income taxpayers the opportunity to have an advocate by their side as they navigate solutions to their state tax issues.

I urge the Committee to issue a favorable report on House Bill 346.

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