

TESTIMONY OF GEORGIA NOONE-SHERROD

**HB 348
FAVORABLE
APPROPRIATIONS COMMITTEE – MARYLAND HOUSE OF DELEGATES
FEBRUARY 6, 2024**

TO: Chairman Barnes, Vice Chair Chang, and members of the House Appropriations Committee

My name is Georgia Noone-Sherrod, and I am a graduate student in the Doctor of Public Administration program at the University of Baltimore. I am also a participant in the Schaefer Center for Public Policy NextGen Leaders for Public Service Program. I am a resident of Charles County, Waldorf, Maryland.

I am writing in support of HB 348.

Through the NextGen program, I received a paid internship with Maryland's Comptroller's Office.

As a part of my internship, I worked with the Office of Equity & Transformation, and Innovation and Governance. The project work I was assigned and assisted with included the FY23 EEO Annual Report. I assisted with drafting some of the initial goals, which were ultimately refined by the Chief Equity & Transformation Officer, Dr. Kai Boggess de-Bruin. The Annual EEO Report includes confidential data that otherwise could not have been gleaned or included in this testimony but has been properly shared and filed with this body.

The second project assignment dealt with delving deeply into the context of the equity and tax collection issue. I was invited to conduct interviews with several state employees, consultants, and analysts who are involved with the process of collecting taxes from businesses and individuals on behalf of the State of Maryland. The assessment of processes for collections ranges from statewide business taxes, including sales-and-use tax, and admissions and amusement taxes, to collection of taxes from unemployed residents, and the implication of practices such as placing holds on licenses, encouraging wider use of and improving access to EITC (Earned Income Tax Credits).

With the aforementioned context in place, many of the interviews revolved around what systems are in place within the Comptroller's Office to collect delinquent taxes from businesses that either refuse to pay or business owners in litigation with the State, successes in settling disputes and collecting taxes, to the equitability of the "Collector's Guide" and potential solutions for increasing collection of taxes from individuals.

The exercise was extremely enlightening. However, the resulting findings pointed out glaring gaps in systems and equity of services around abatement, training, and technology that must be addressed. The latter portion of the assessment involved a comparative analysis of practices from other states.

As a result of the initial assessments, I was asked to escalate conversations to the Director of Compliance and the Deputy Director of Innovation of Governance, Daniel Rohn, to see which recommendations might be plausible research ideas. A series of meetings with technology and other parties occurred and recommendations have been made to continue further investigating how some of the aforementioned ideas might be pushed forward for further consideration.

In addition to these assignments, I reviewed the planning work on Fair Practices. Dr. Boggess de Bruin created the initial plan and invited me to review her draft, make edits, and suggestions for improving the work product before her final edits. There were two work plans: Fair Practices and IDEA (Inclusion, Diversity, Equity, and Accessibility). The IDEA plan has two separate focuses: EEO (Equal Employment Opportunity) Fair Practices and ADA (Americans with Disabilities Act) Coordination and Evaluation. Finally, she invited me to take the existing OTE (On Target Earnings) Comp Model and build both work plans. There was not enough time in the semester to complete the final piece of the project. Therefore, I was offered the opportunity to continue the project through this semester, Spring 2024 as a NexGen Leaders Intern which I agreed to do.

As a result of this internship, I have been provided greater insights into the critical nature of tax collections, budgeting, and the benefits of a fiscally sound practicing state government; how policy and practice may not necessarily align with these goals and objectives necessitating why continual evaluation of practices, policies, procedures, technology, and opportunities to improve are just as essential to government as they are to private business. Finally, this internship reinforced my belief in the intrinsic value of DEIA (Diversity, Equity, Inclusion, and Accessibility) work. Some may refer to it as IDEA, DEI, etc. The acronym varies, but the substance does not: it is about living in a fair, equitable, and just society that values all humanity. I am confident the residents of Maryland, one of the most diverse states in the world will be richly rewarded when we find ways to consistently evaluate and improve the tax collection and implement fair policies that benefit all residents.

Thank you for considering my testimony. I urge you to return a favorable report on HB 348.

A handwritten signature in black ink, appearing to read 'GAS', with a horizontal line extending to the right from the end of the signature.

Georgia Noone-Sherrod
Doctoral Candidate,
University of Baltimore