

# **Copy of HB0634- Fair Taxation for Justice-Involved**

Uploaded by: Alicia Pereschuk

Position: FAV

Dear Members of the Budget and Taxation Committee,

This testimony is being submitted by Showing Up for Racial Justice Baltimore, a group of individuals working to move white folks as part of a multi-racial movement for equity and racial justice in Baltimore City, Baltimore County, and Howard County. We are also working in collaboration with Out for Justice. I am a resident of District #43. **I am testifying in support of HB0634 - Maryland Fair Taxation for Justice-Involved Individuals Act.**



**Showing Up for Racial Justice**

Incarcerated people may lack the access and documentation to file their taxes while serving their sentences. When Marylanders incur unpaid state taxes during their incarceration, it can have snowball effects that significantly interfere with their ability to reintegrate into society after serving their sentences<sup>1</sup>. First, the unpaid taxes accrue interest and penalties, increasing the debt that returning citizens owe. Second, this mounting debt looms over them at a time when they are likely to be financially vulnerable—fresh out of prison, lacking income until they find employment, potentially facing other financial and legal challenges. Meanwhile, the tax debt and penalties block them from accessing other resources that could help them rebuild their lives, such as obtaining a driver's license and vehicle registration<sup>2</sup> so they can get to a job, or obtaining a business or professional license<sup>3</sup>. The result? Instead of reintegrating into society and establishing themselves as stable, productive members of the community, these returning citizens are burdened by debt, unable to escape poverty and legal challenges, and at risk of slipping back into criminal behavior to survive.

The Maryland Fair Taxation for Returning Citizens Act reduces these risks by making state income tax debt manageable for incarcerated citizens and citizens who have recently been released. The bill does not erase their debt, but it allows them to set up installment plans to pay taxes owed. Once they have set up such a plan, interest and penalty fees are waived. The bill also includes provisions to cap interest rates on outstanding taxes at 3% per year, and to educate returning citizens about what their tax obligations are and what options are available for relief.

In these ways, HB0634/SB0295 makes paying off state income tax debt a manageable, achievable goal for returning citizens. It increases the likelihood the state can collect the taxes it is owed, increases people's ability to rebuild their lives after completing a prison sentence, and decreases the risk that they will go on to commit additional crimes. It's a win for both the state of Maryland and for a vulnerable segment of Marylanders. As Comptroller Brooke Lierman noted last month in her statement supporting the bill, "By removing unnecessary obstacles for returning citizens, we can bolster Maryland's workforce, support families, and build a more inclusive economy."<sup>4</sup>

It is for these reasons that I am encouraging you to vote **in support of HB0634 - Income Tax - Income Tax Reconciliation Program - Established (Maryland Fair Taxation for Justice-Involved Individuals Act)**.

Thank you for your time, service, and consideration.

Sincerely,  
Alicia Pereschuk  
319 Homeland Southway  
Baltimore MD 21212  
Showing Up for Racial Justice Baltimore

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<sup>1</sup> Maryland Alliance for Justice Reform, "Maryland Fair Taxation for Returning Citizens Act," <https://www.ma4jr.org/fairtaxation/>

<sup>2</sup> We the Action, "Maryland Fair Taxation for Returning Citizens Act," August 29, 2024, <https://wetheaction.org/projects/2704-maryland-fair-taxation-for-returning-citizens-act#>

<sup>3</sup> Comptroller of Maryland, MVA and Professional License Holds, <https://www.marylandtaxes.gov/divisions/cd/individual-compliance-mva-license-holds.php>

<sup>4</sup> Comptroller of Maryland Brooke Lierman, January 22, 2025, <https://x.com/MDComptroller/status/1882186950200701258>

## **HB0634- Fair Taxation for Justice-Involved Individ**

Uploaded by: Barbara Hauck

Position: FAV

Dear Members of the Budget and Taxation Committee,

This testimony is being submitted by Showing Up for Racial Justice Baltimore, a group of individuals working to move white folks as part of a multi-racial movement for equity and racial justice in Baltimore City, Baltimore County, and Howard County. We are also working in collaboration with Out for Justice. I am a resident of District 45. I am a voter, homeowner, and active community member. **I am testifying in support of HB0634 - Maryland Fair Taxation for Justice-Involved Individuals Act.**



**Showing Up for Racial Justice**

Incarcerated people may lack the access and documentation to file their taxes while serving their sentences. When Marylanders incur unpaid state taxes during their incarceration, it can have snowball effects that significantly interfere with their ability to reintegrate into society after serving their sentences<sup>1</sup>. First, the unpaid taxes accrue interest and penalties, increasing the debt that returning citizens owe. Second, this mounting debt looms over them at a time when they are likely to be financially vulnerable—fresh out of prison, lacking income until they find employment, potentially facing other financial and legal challenges. Meanwhile, the tax debt and penalties block them from accessing other resources that could help them rebuild their lives, such as obtaining a driver's license and vehicle registration<sup>2</sup> so they can get to a job, or obtaining a business or professional license<sup>3</sup>. The result? Instead of reintegrating into society and establishing themselves as stable, productive members of the community, these returning citizens are burdened by debt, unable to escape poverty and legal challenges, and at risk of slipping back into criminal behavior to survive.

The Maryland Fair Taxation for Returning Citizens Act reduces these risks by making state income tax debt manageable for incarcerated citizens and citizens who have recently been released. The bill does not erase their debt, but it allows them to set up installment plans to pay taxes owed. Once they have set up such a plan, interest and penalty fees are waived. The bill also includes provisions to cap interest rates on outstanding taxes at 3% per year, and to educate returning citizens about what their tax obligations are and what options are available for relief.

In these ways, HB0634/SB0295 makes paying off state income tax debt a manageable, achievable goal for returning citizens. It increases the likelihood the state can collect the taxes it is owed, increases people's ability to rebuild their lives after completing a prison sentence, and decreases the risk that they will go on to commit additional crimes. It's a win for both the state of Maryland and for a vulnerable segment of Marylanders. As Comptroller Brooke Lierman noted last month in her statement supporting the bill, "By removing unnecessary obstacles for returning citizens, we can bolster Maryland's workforce, support families, and build a more inclusive economy."<sup>4</sup>

It is for these reasons that I am encouraging you to vote **in support of HB0634 - Income Tax - Income Tax Reconciliation Program - Established (Maryland Fair Taxation for Justice-Involved Individuals Act)**.

Thank you for your time, service, and consideration.

Sincerely,  
**Barbara Hauck**  
**3420 Harford Rd., Baltimore, MD 21218**  
Showing Up for Racial Justice Baltimore

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<sup>1</sup> Maryland Alliance for Justice Reform, "Maryland Fair Taxation for Returning Citizens Act," <https://www.ma4jr.org/fairtaxation/>

<sup>2</sup> We the Action, "Maryland Fair Taxation for Returning Citizens Act," August 29, 2024, <https://wetheaction.org/projects/2704-maryland-fair-taxation-for-returning-citizens-act#>

<sup>3</sup> Comptroller of Maryland, MVA and Professional License Holds, <https://www.marylandtaxes.gov/divisions/cd/individual-compliance-mva-license-holds.php>

<sup>4</sup> Comptroller of Maryland Brooke Lierman, January 22, 2025, <https://x.com/MDComptroller/status/1882186950200701258>

# **HB0634\_Maryland\_Fair\_Taxation\_for\_justice-Involved**

Uploaded by: Cecilia Plante

Position: FAV



## **TESTIMONY FOR HB0634**

### **Income Tax – Income Tax Reconciliation Program – Established (Maryland Fair Taxation for Justice-Involve Individuals Act)**

**Bill Sponsor:** Delegate Wims

**Committee:** Budget and Taxation

**Organization Submitting:** Maryland Legislative Coalition

**Person Submitting:** Cecilia Plante, co-chair

**Position:** FAVORABLE

I am submitting this testimony in strong support of HB0634 on behalf of the Maryland Legislative Coalition. The Maryland Legislative Coalition is an association of activists - individuals and grassroots groups in every district in the state. We are unpaid citizen lobbyists and our Coalition supports well over 30,000 members.

Sometimes, you don't know that something will be a problem until it already exists. For example, there are people who are incarcerated who owe taxes. Needless to say, their ability to pay those taxes is limited by the fact that they don't earn anything.

This bill, if enacted, would allow for justice-involved individuals (those who are currently incarcerated, or who have been released within the past two years from a sentence of between 6 months and 10 years) to establish an installment payment plan to pay off their taxes without being subject to penalties or interest payments. The installment plan would allow the justice-involved individual to pay off the taxes within a ten-year period.

Our members believe this is a reasonable solution for both the justice-involved individuals and the state. We strongly support this bill and recommend a **FAVORABLE** report in committee.

## **HB0634- Fair Taxation for Justice-Involved Individ**

Uploaded by: Daryl Yoder

Position: FAV

Dear Members of the Budget and Taxation Committee,

This testimony is being submitted by Showing Up for Racial Justice Baltimore, a group of individuals working to move white folks as part of a multi-racial movement for equity and racial justice in Baltimore City, Baltimore County, and Howard County. We are also working in collaboration with Out for Justice. I am a resident of District 44A and a longtime volunteer with Out for Justice. **I am testifying in support of HB0634 - Maryland Fair Taxation for Justice-Involved Individuals Act.**



**Showing Up for Racial Justice**

Incarcerated people may lack the access and documentation to file their taxes while serving their sentences. When Marylanders incur unpaid state taxes during their incarceration, it can have snowball effects that significantly interfere with their ability to reintegrate into society after serving their sentences<sup>1</sup>. First, the unpaid taxes accrue interest and penalties, increasing the debt that returning citizens owe. Second, this mounting debt looms over them at a time when they are likely to be financially vulnerable—fresh out of prison, lacking income until they find employment, potentially facing other financial and legal challenges. Meanwhile, the tax debt and penalties block them from accessing other resources that could help them rebuild their lives, such as obtaining a driver's license and vehicle registration<sup>2</sup> so they can get to a job, or obtaining a business or professional license<sup>3</sup>. The result? Instead of reintegrating into society and establishing themselves as stable, productive members of the community, these returning citizens are burdened by debt, unable to escape poverty and legal challenges, and at risk of slipping back into criminal behavior to survive.

The Maryland Fair Taxation for Returning Citizens Act reduces these risks by making state income tax debt manageable for incarcerated citizens and citizens who have recently been released. The bill does not erase their debt, but it allows them to set up installment plans to pay taxes owed. Once they have set up such a plan, interest and penalty fees are waived. The bill also includes provisions to cap interest rates on outstanding taxes at 3% per year, and to educate returning citizens about what their tax obligations are and what options are available for relief.

In these ways, HB0634/SB0295 makes paying off state income tax debt a manageable, achievable goal for returning citizens. It increases the likelihood the state can collect the taxes it is owed, increases people's ability to rebuild their lives after completing a prison sentence, and decreases the risk that they will go on to commit additional crimes. It's a win for both the state of Maryland and for a vulnerable segment of Marylanders. As Comptroller Brooke Lierman noted last month in her statement supporting the bill, "By removing unnecessary obstacles for returning citizens, we can bolster Maryland's workforce, support families, and build a more inclusive economy."<sup>4</sup>

It is for these reasons that I am encouraging you to vote **in support of HB0634 - Income Tax - Income Tax Reconciliation Program - Established (Maryland Fair Taxation for Justice-Involved Individuals Act)**.

Thank you for your time, service, and consideration.

Sincerely,  
Daryl Yoder  
309 Glenmore Ave., Catonsville, MD 21228  
Showing Up for Racial Justice Baltimore

<sup>1</sup> Maryland Alliance for Justice Reform, "Maryland Fair Taxation for Returning Citizens Act," <https://www.ma4jr.org/fairtaxation/>

<sup>2</sup> We the Action, "Maryland Fair Taxation for Returning Citizens Act," August 29, 2024, <https://wetheaction.org/projects/2704-maryland-fair-taxation-for-returning-citizens-act#>

<sup>3</sup> Comptroller of Maryland, MVA and Professional License Holds, <https://www.marylandtaxes.gov/divisions/cd/individual-compliance-mva-license-holds.php>

<sup>4</sup> Comptroller of Maryland Brooke Lierman, January 22, 2025, <https://x.com/MDComptroller/status/1882186950200701258>



## **HB0634 - Fair Taxation for Justice-Involved Indivi**

Uploaded by: Erica Palmisano

Position: FAV

Dear Members of the Budget and Taxation Committee,

This testimony is being submitted by Showing Up for Racial Justice Baltimore, a group of individuals working to move white folks as part of a multi-racial movement for equity and racial justice in Baltimore City, Baltimore County, and Howard County. We are also working in collaboration with Out for Justice. I am a resident of 12. **I am testifying in support of SB0295 — Maryland Fair Taxation for Justice-Involved Individuals Act**, the cross-filed version of which (HB0634) this body recently approved.



**Showing Up for Racial Justice**

Incarcerated people may lack the access and documentation to file their taxes while serving their sentences. When Marylanders incur unpaid state taxes during their incarceration, it can have snowball effects that significantly interfere with their ability to reintegrate into society after serving their sentences<sup>1</sup>. First, the unpaid taxes accrue interest and penalties, increasing the debt that returning citizens owe. Second, this mounting debt looms over them at a time when they are likely to be financially vulnerable—fresh out of prison, lacking income until they find employment, potentially facing other financial and legal challenges. Meanwhile, the tax debt and penalties block them from accessing other resources that could help them rebuild their lives, such as obtaining a driver's license and vehicle registration<sup>2</sup> so they can get to a job, or obtaining a business or professional license<sup>3</sup>. The result? Instead of reintegrating into society and establishing themselves as stable, productive members of the community, these returning citizens are burdened by debt, unable to escape poverty and legal challenges, and at risk of slipping back into criminal behavior to survive.

The Maryland Fair Taxation for Returning Citizens Act reduces these risks by making state income tax debt manageable for incarcerated citizens and citizens who have recently been released. The bill does not erase their debt, but it allows them to set up installment plans to pay taxes owed. Once they have set up such a plan, interest and penalty fees are waived. The bill also includes provisions to cap interest rates on outstanding taxes at 3% per year, and to educate returning citizens about what their tax obligations are and what options are available for relief.

In these ways, HB0634 makes paying off state income tax debt a manageable, achievable goal for returning citizens. It increases the likelihood the state can collect the taxes it is owed, increases people's ability to rebuild their lives after completing a prison sentence, and decreases the risk that they will go on to commit additional crimes. It's a win for both the state of Maryland and for a vulnerable segment of Marylanders. As Comptroller Brooke Lierman noted last month in her statement supporting the bill, "By removing unnecessary obstacles for returning citizens, we can bolster Maryland's workforce, support families, and build a more inclusive economy."<sup>4</sup>

It is for these reasons that I am encouraging you to vote **in support of HB0634/SB0295 — Income Tax — Income Tax Reconciliation Program — Established (Maryland Fair Taxation for Justice-Involved Individuals Act)**.

Thank you for your time, service, and consideration.

Sincerely,  
Erica Palmisano  
5580 Vantage Point Rd, Apt 5, Columbia, MD 21044  
Showing Up for Racial Justice Baltimore

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<sup>1</sup> Maryland Alliance for Justice Reform, "Maryland Fair Taxation for Returning Citizens Act," <https://www.ma4jr.org/fairtaxation/>

<sup>2</sup> We the Action, "Maryland Fair Taxation for Returning Citizens Act," August 29, 2024, <https://wetheaction.org/projects/2704-maryland-fair-taxation-for-returning-citizens-act#>

<sup>3</sup> Comptroller of Maryland, MVA and Professional License Holds, <https://www.marylandtaxes.gov/divisions/cd/individual-compliance-mva-license-holds.php>

<sup>4</sup> Comptroller of Maryland Brooke Lierman, January 22, 2025, <https://x.com/MDComptroller/status/1882186950200701258>

## **HB0634\_SB0295 - Fair Taxation for Justice-Involved**

Uploaded by: Holly Powell

Position: FAV

Dear Members of the Ways and Means Committee,

This testimony is being submitted by Showing Up for Racial Justice Baltimore, a group of individuals working to move white folks as part of a multi-racial movement for equity and racial justice in Baltimore City, Baltimore County, and Howard County. We are also working in collaboration with Out for Justice. I am a resident of **District 46. I am testifying in support of HB0634/SB0295 - Maryland Fair Taxation for Justice-Involved Individuals Act.**



**Showing Up for Racial Justice**

Incarcerated people may lack the access and documentation to file their taxes while serving their sentences. When Marylanders incur unpaid state taxes during their incarceration, it can have snowball effects that significantly interfere with their ability to reintegrate into society after serving their sentences<sup>1</sup>. First, the unpaid taxes accrue interest and penalties, increasing the debt that returning citizens owe. Second, this mounting debt looms over them at a time when they are likely to be financially vulnerable—fresh out of prison, lacking income until they find employment, potentially facing other financial and legal challenges. Meanwhile, the tax debt and penalties block them from accessing other resources that could help them rebuild their lives, such as obtaining a driver's license and vehicle registration<sup>2</sup> so they can get to a job, or obtaining a business or professional license<sup>3</sup>. The result? Instead of reintegrating into society and establishing themselves as stable, productive members of the community, these returning citizens are burdened by debt, unable to escape poverty and legal challenges, and at risk of slipping back into criminal behavior to survive.

The Maryland Fair Taxation for Returning Citizens Act reduces these risks by making state income tax debt manageable for incarcerated citizens and citizens who have recently been released. The bill does not erase their debt, but it allows them to set up installment plans to pay taxes owed. Once they have set up such a plan, interest and penalty fees are waived. The bill also includes provisions to cap interest rates on outstanding taxes at 3% per year, and to educate returning citizens about what their tax obligations are and what options are available for relief.

In these ways, HB0634/SB0295 makes paying off state income tax debt a manageable, achievable goal for returning citizens. It increases the likelihood the state can collect the taxes it is owed, increases people's ability to rebuild their lives after completing a prison sentence, and decreases the risk that they will go on to commit additional crimes. It's a win for both the state of Maryland and for a vulnerable segment of Marylanders. As Comptroller Brooke Lierman noted last month in her statement supporting the bill, "By removing unnecessary obstacles for returning citizens, we can bolster Maryland's workforce, support families, and build a more inclusive economy."<sup>4</sup>

It is for these reasons that I am encouraging you to vote **in support of HB0634/SB0295 - Income Tax - Income Tax Reconciliation Program - Established (Maryland Fair Taxation for Justice-Involved Individuals Act).**

Thank you for your time, service, and consideration.

Sincerely,  
**Holly Powell**  
**2308 Cambridge Street**  
**Baltimore, Maryland 21224**  
Showing Up for Racial Justice Baltimore

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<sup>1</sup> Maryland Alliance for Justice Reform, "Maryland Fair Taxation for Returning Citizens Act," <https://www.ma4jr.org/fairtaxation/>

<sup>2</sup> We the Action, "Maryland Fair Taxation for Returning Citizens Act," August 29, 2024, <https://wetheaction.org/projects/2704-maryland-fair-taxation-for-returning-citizens-act#>

<sup>3</sup> Comptroller of Maryland, MVA and Professional License Holds, <https://www.marylandtaxes.gov/divisions/cd/individual-compliance-mva-license-holds.php>

<sup>4</sup> Comptroller of Maryland Brooke Lierman, January 22, 2025, <https://x.com/MDComptroller/status/1882186950200701258>

## **HB0634 - favorable - jford.pdf**

Uploaded by: John Ford

Position: FAV

Dear Members of the Budget and Taxation Committee,

This testimony is being submitted by Showing Up for Racial Justice Baltimore, a group of individuals working to move white folks as part of a multi-racial movement for equity and racial justice in Baltimore City, Baltimore County, and Howard County. We are also working in collaboration with Out for Justice. I am a resident of **District 46**. **I am testifying in support of HB0634 - Maryland Fair Taxation for Justice-Involved Individuals Act.**



**Showing Up for Racial Justice**

Incarcerated people may lack the access and documentation to file their taxes while serving their sentences. When Marylanders incur unpaid state taxes during their incarceration, it can have snowball effects that significantly interfere with their ability to reintegrate into society after serving their sentences<sup>1</sup>. First, the unpaid taxes accrue interest and penalties, increasing the debt that returning citizens owe. Second, this mounting debt looms over them at a time when they are likely to be financially vulnerable—fresh out of prison, lacking income until they find employment, potentially facing other financial and legal challenges. Meanwhile, the tax debt and penalties block them from accessing other resources that could help them rebuild their lives, such as obtaining a driver's license and vehicle registration<sup>2</sup> so they can get to a job, or obtaining a business or professional license<sup>3</sup>. The result? Instead of reintegrating into society and establishing themselves as stable, productive members of the community, these returning citizens are burdened by debt, unable to escape poverty and legal challenges, and at risk of slipping back into criminal behavior to survive.

The Maryland Fair Taxation for Returning Citizens Act reduces these risks by making state income tax debt manageable for incarcerated citizens and citizens who have recently been released. The bill does not erase their debt, but it allows them to set up installment plans to pay taxes owed. Once they have set up such a plan, interest and penalty fees are waived. The bill also includes provisions to cap interest rates on outstanding taxes at 3% per year, and to educate returning citizens about what their tax obligations are and what options are available for relief.

In these ways, HB0634/SB0295 makes paying off state income tax debt a manageable, achievable goal for returning citizens. It increases the likelihood the state can collect the taxes it is owed, increases people's ability to rebuild their lives after completing a prison sentence, and decreases the risk that they will go on to commit additional crimes. It's a win for both the state of Maryland and for a vulnerable segment of Marylanders. As Comptroller Brooke Lierman noted last month in her statement supporting the bill, "By removing unnecessary obstacles for returning citizens, we can bolster Maryland's workforce, support families, and build a more inclusive economy."<sup>4</sup>

It is for these reasons that I am encouraging you to vote **in support of HB0634 - Income Tax - Income Tax Reconciliation Program - Established (Maryland Fair Taxation for Justice-Involved Individuals Act)**.

Thank you for your time, service, and consideration.

Sincerely,

**John Preston Ford**

**529 S East Ave, Baltimore, MD 21224**

Showing Up for Racial Justice Baltimore

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<sup>1</sup> Maryland Alliance for Justice Reform, "Maryland Fair Taxation for Returning Citizens Act," <https://www.ma4jr.org/fairtaxation/>

<sup>2</sup> We the Action, "Maryland Fair Taxation for Returning Citizens Act," August 29, 2024, <https://wetheaction.org/projects/2704-maryland-fair-taxation-for-returning-citizens-act#>

<sup>3</sup> Comptroller of Maryland, MVA and Professional License Holds, <https://www.marylandtaxes.gov/divisions/cd/individual-compliance-mva-license-holds.php>

<sup>4</sup> Comptroller of Maryland Brooke Lierman, January 22, 2025, <https://x.com/MDComptroller/status/1882186950200701258>

# **Testimony in Support of HB0634\_Blaha\_SURJ.pdf**

Uploaded by: Katherine Blaha

Position: FAV

Tuesday, March 25, 2025



## Showing Up for Racial Justice

Dear the Members of the Budget and Taxation Committee,

I am submitting this testimony as a member of Showing Up for Racial Justice (SURJ) Baltimore, a group of individuals working to mobilize white people in a multi-racial movement for equity and racial justice in Baltimore City, Baltimore County, and Howard County. We are also working in collaboration with Out for Justice, which advocates for the reform of policies and practices that adversely affect incarcerated people's successful reintegration into society. I am a resident of Baltimore City and District 41. I am testifying in **support of HB0634 - Maryland Fair Taxation for Justice-Involved Individuals Act.**

Incarcerated people often lack the access and documentation to file their taxes while serving their sentences. When Marylanders incur unpaid state taxes during their incarceration, it can have escalating negative consequences that significantly interfere with their ability to reintegrate into society after serving their sentences.

First, unpaid taxes accrue interest and penalties, increasing the debt that returning citizens owe as they are attempting to reintegrate into their communities and get their lives back on track. Second, this mounting debt burdens them at a time when they are likely to be financially vulnerable—fresh out of prison, lacking income until they find employment, potentially facing other financial and legal challenges. Third, tax debt and penalties block returning citizens from accessing resources that could help them rebuild their lives, such as obtaining a driver's license and vehicle registration so they can get to a job and obtaining a business or professional license.

As a result of their lack of access to easily pay and manage their taxes as well as escalating penalties and interest during their incarceration, these returning citizens are burdened by debt, unable to escape poverty and legal challenges, and at risk of slipping back into criminal behavior to survive instead of being supporting in reintegrating into society and establishing themselves as stable, productive members of the community.



The Maryland Fair Taxation for Returning Citizens Act reduces these risks by making state income tax debt manageable for incarcerated citizens and citizens who have recently been released. The bill does not erase their debt, but it allows them to set up installment plans to pay taxes owed. Once they have set up such a plan, interest and penalty fees are waived. The bill also includes provisions to cap interest rates on outstanding taxes at 3% per year, and to educate returning citizens about what their tax obligations are and what options are available for relief.

In these ways, HB0634/SB0295 makes paying off state income tax debt a manageable, achievable goal for returning citizens. **It increases the likelihood the state can collect the taxes it is owed, increases people's ability to rebuild their lives after completing a prison sentence and productively contribute to the local economy, and decreases the risk that they will go on to commit additional crimes.** It's a win for both the state of Maryland and for a vulnerable segment of Marylanders.

As Comptroller Brooke Lierman noted last month in her statement supporting the bill, "By removing unnecessary obstacles for returning citizens, we can bolster Maryland's workforce, support families, and build a more inclusive economy."

It is for these reasons that I am encouraging you to vote **in support of HB0634 - Income Tax - Income Tax Reconciliation Program - Established (Maryland Fair Taxation for Justice-Involved Individuals Act).**

Thank you for your time, service, and consideration.

Sincerely,  
Dr. Katherine Blaha  
5706 Cross Country Blvd  
Baltimore, MD 21209  
Showing Up for Racial Justice (SURJ) Baltimore

## **HB0634- Fair Taxation for Justice-Involved Individ**

Uploaded by: Lindsay Keipper

Position: FAV

Dear Members of the Budget and Taxation Committee,

This testimony is being submitted by Showing Up for Racial Justice Baltimore, a group of individuals working to move white folks as part of a multi-racial movement for equity and racial justice in Baltimore City, Baltimore County, and Howard County. We are also working in collaboration with Out for Justice. I am a resident of **District 46**. **I am testifying in support of HB0634/SB0295 - Maryland Fair Taxation for Justice-Involved Individuals Act.**



**Showing Up for Racial Justice**

Incarcerated people may lack the access and documentation to file their taxes while serving their sentences. When Marylanders incur unpaid state taxes during their incarceration, it can have snowball effects that significantly interfere with their ability to reintegrate into society after serving their sentences<sup>1</sup>. First, the unpaid taxes accrue interest and penalties, increasing the debt that returning citizens owe. Second, this mounting debt looms over them at a time when they are likely to be financially vulnerable—fresh out of prison, lacking income until they find employment, potentially facing other financial and legal challenges. Meanwhile, the tax debt and penalties block them from accessing other resources that could help them rebuild their lives, such as obtaining a driver's license and vehicle registration<sup>2</sup> so they can get to a job, or obtaining a business or professional license<sup>3</sup>. The result? Instead of reintegrating into society and establishing themselves as stable, productive members of the community, these returning citizens are burdened by debt, unable to escape poverty and legal challenges, and at risk of slipping back into criminal behavior to survive.

The Maryland Fair Taxation for Returning Citizens Act reduces these risks by making state income tax debt manageable for incarcerated citizens and citizens who have recently been released. The bill does not erase their debt, but it allows them to set up installment plans to pay taxes owed. Once they have set up such a plan, interest and penalty fees are waived. The bill also includes provisions to cap interest rates on outstanding taxes at 3% per year, and to educate returning citizens about what their tax obligations are and what options are available for relief.

In these ways, HB0634/SB0295 makes paying off state income tax debt a manageable, achievable goal for returning citizens. It increases the likelihood the state can collect the taxes it is owed, increases people's ability to rebuild their lives after completing a prison sentence, and decreases the risk that they will go on to commit additional crimes. It's a win for both the state of Maryland and for a vulnerable segment of Marylanders. As Comptroller Brooke Lierman noted last month in her statement supporting the bill, "By removing unnecessary obstacles for returning citizens, we can bolster Maryland's workforce, support families, and build a more inclusive economy."<sup>4</sup>

It is for these reasons that I am encouraging you to vote **in support of HB0634/SB0295 - Income Tax - Income Tax Reconciliation Program - Established (Maryland Fair Taxation for Justice-Involved Individuals Act)**.

Thank you for your time, service, and consideration.

Sincerely,  
**Lindsay Keipper**  
**2425 Fleet St., Baltimore**  
Showing Up for Racial Justice Baltimore

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<sup>1</sup> Maryland Alliance for Justice Reform, "Maryland Fair Taxation for Returning Citizens Act," <https://www.ma4jr.org/fairtaxation/>

<sup>2</sup> We the Action, "Maryland Fair Taxation for Returning Citizens Act," August 29, 2024, <https://wetheaction.org/projects/2704-maryland-fair-taxation-for-returning-citizens-act#>

<sup>3</sup> Comptroller of Maryland, MVA and Professional License Holds, <https://www.marylandtaxes.gov/divisions/cd/individual-compliance-mva-license-holds.php>

<sup>4</sup> Comptroller of Maryland Brooke Lierman, January 22, 2025, <https://x.com/MDComptroller/status/1882186950200701258>

## **Badeker\_HB0634- Fair Taxation for Justice-Involved**

Uploaded by: Melissa Badeker

Position: FAV

Dear Members of the Budget and Taxation Committee,

This testimony is being submitted by Showing Up for Racial Justice Baltimore, a group of individuals working to move white folks as part of a multi-racial movement for equity and racial justice in Baltimore City, Baltimore County, and Howard County. We are also working in collaboration with Out for Justice. I am a resident of District 8. **I am testifying in support of HB0634 - Maryland Fair Taxation for Justice-Involved Individuals Act.**



**Showing Up for Racial Justice**

Incarcerated people may lack the access and documentation to file their taxes while serving their sentences. When Marylanders incur unpaid state taxes during their incarceration, it can have snowball effects that significantly interfere with their ability to reintegrate into society after serving their sentences<sup>1</sup>. First, the unpaid taxes accrue interest and penalties, increasing the debt that returning citizens owe. Second, this mounting debt looms over them at a time when they are likely to be financially vulnerable—fresh out of prison, lacking income until they find employment, potentially facing other financial and legal challenges. Meanwhile, the tax debt and penalties block them from accessing other resources that could help them rebuild their lives, such as obtaining a driver's license and vehicle registration<sup>2</sup> so they can get to a job, or obtaining a business or professional license<sup>3</sup>. The result? Instead of reintegrating into society and establishing themselves as stable, productive members of the community, these returning citizens are burdened by debt, unable to escape poverty and legal challenges, and at risk of slipping back into criminal behavior to survive.

The Maryland Fair Taxation for Returning Citizens Act reduces these risks by making state income tax debt manageable for incarcerated citizens and citizens who have recently been released. The bill does not erase their debt, but it allows them to set up installment plans to pay taxes owed. Once they have set up such a plan, interest and penalty fees are waived. The bill also includes provisions to cap interest rates on outstanding taxes at 3% per year, and to educate returning citizens about what their tax obligations are and what options are available for relief.

In these ways, HB0634/SB0295 makes paying off state income tax debt a manageable, achievable goal for returning citizens. It increases the likelihood the state can collect the taxes it is owed, increases people's ability to rebuild their lives after completing a prison sentence, and decreases the risk that they will go on to commit additional crimes. It's a win for both the state of Maryland and for a vulnerable segment of Marylanders. As Comptroller Brooke Lierman noted last month in her statement supporting the bill, "By removing unnecessary obstacles for returning citizens, we can bolster Maryland's workforce, support families, and build a more inclusive economy."<sup>4</sup>

It is for these reasons that I am encouraging you to vote **in support of HB0634 - Income Tax - Income Tax Reconciliation Program - Established (Maryland Fair Taxation for Justice-Involved Individuals Act)**.

Thank you for your time, service, and consideration.

Sincerely,

Melissa Badeker  
3020 Linwood Avenue, Parkville MD 21234  
Showing Up for Racial Justice Baltimore

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<sup>1</sup> Maryland Alliance for Justice Reform, "Maryland Fair Taxation for Returning Citizens Act," <https://www.ma4jr.org/fairtaxation/>

<sup>2</sup> We the Action, "Maryland Fair Taxation for Returning Citizens Act," August 29, 2024, <https://wetheaction.org/projects/2704-maryland-fair-taxation-for-returning-citizens-act#>

<sup>3</sup> Comptroller of Maryland, MVA and Professional License Holds, <https://www.marylandtaxes.gov/divisions/cd/individual-compliance-mva-license-holds.php>

<sup>4</sup> Comptroller of Maryland Brooke Lierman, January 22, 2025, <https://x.com/MDComptroller/status/1882186950200701258>

# **Maryland Catholic Conference\_FAVHB634\_ SENATE CROS**

Uploaded by: Michelle Zelaya

Position: FAV



March 27<sup>th</sup> , 2025

**HB634**

**Income Tax - Income Tax Reconciliation Program - Established (Maryland Fair Taxation for Justice-Involved Individuals Act)**

**Budget and Taxation Committee**

**Position: Favorable**

The Maryland Catholic Conference (MCC) offers this testimony in support of **House Bill 634**. The Maryland Catholic Conference (MCC) is the public policy representative of the three (arch)dioceses serving Maryland, which together encompass over one million Marylanders. Statewide, their parishes, schools, hospitals, and numerous charities combine to form our state's second largest social service provider network, behind only our state government.

**House Bill 634** creates a program to help justice-involved individuals manage their outstanding income tax obligations. This initiative allows eligible individuals to establish installment payment plans while waiving interest and penalties for unpaid taxes from 2025 to 2029. The program will be administered by the Comptroller, who will also collaborate with the Department of Public Safety and Correctional Services to raise awareness.

Catholic social teaching emphasizes restorative justice, dignity, and economic fairness. This legislation aligns with the Church's call to support the reintegration of formerly incarcerated individuals by removing financial barriers that could hinder their fresh start. By promoting justice and mercy this bill helps uphold human dignity, reduce inequality, and create pathways for redemption and responsible citizenship.

This bill provides critical financial relief for justice-involved individuals, allowing them to reintegrate into society without the burden of overwhelming tax debt. By offering structured payment plans and waiving penalties, the program promotes economic stability, reduces recidivism, and encourages successful reentry. Additionally, increasing tax compliance through manageable payments benefits the state's economy by ensuring tax contributions while fostering a fairer taxation system.

The MCC appreciates your consideration and respectfully urges a favorable report for **House Bill 634**.

# **Maryland Catholic Conference\_FAVHB634\_ SENATE CROS**

Uploaded by: Michelle Zelaya

Position: FAV





March 27<sup>th</sup> , 2025

**HB634**

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**Budget and Taxation Committee**

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The MCC appreciates your consideration and respectfully urges a favorable report for **House Bill 634**.

# **Maryland Catholic Conference\_FAVHB634\_ SENATE CROS**

Uploaded by: Michelle Zelaya

Position: FAV



March 27<sup>th</sup> , 2025

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**Income Tax - Income Tax Reconciliation Program - Established (Maryland Fair Taxation for Justice-Involved Individuals Act)**

**Budget and Taxation Committee**

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The MCC appreciates your consideration and respectfully urges a favorable report for **House Bill 634**.

# **Maryland Catholic Conference\_FAVHB634\_ SENATE CROS**

Uploaded by: Michelle Zelaya

Position: FAV



March 27<sup>th</sup> , 2025

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**Income Tax - Income Tax Reconciliation Program - Established (Maryland Fair Taxation for Justice-Involved Individuals Act)**

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**Position: Favorable**

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The MCC appreciates your consideration and respectfully urges a favorable report for **House Bill 634**.

## **HB0634- Fair Taxation for Justice-Involved Individ**

Uploaded by: Rebecca Shillenn

Position: FAV

Dear Members of the Budget and Taxation Committee,

This testimony is being submitted by Showing Up for Racial Justice Baltimore, a group of individuals working to move white folks as part of a multi-racial movement for equity and racial justice in Baltimore City, Baltimore County, and Howard County. We are also working in collaboration with Out for Justice. I am a resident of **District 45**. **I am testifying in support of HB0634 - Maryland Fair Taxation for Justice-Involved Individuals Act.**



**Showing Up for Racial Justice**

Incarcerated people may lack the access and documentation to file their taxes while serving their sentences. When Marylanders incur unpaid state taxes during their incarceration, it can have snowball effects that significantly interfere with their ability to reintegrate into society after serving their sentences<sup>1</sup>. First, the unpaid taxes accrue interest and penalties, increasing the debt that returning citizens owe. Second, this mounting debt looms over them at a time when they are likely to be financially vulnerable—fresh out of prison, lacking income until they find employment, potentially facing other financial and legal challenges. Meanwhile, the tax debt and penalties block them from accessing other resources that could help them rebuild their lives, such as obtaining a driver's license and vehicle registration<sup>2</sup> so they can get to a job, or obtaining a business or professional license<sup>3</sup>. The result? Instead of reintegrating into society and establishing themselves as stable, productive members of the community, these returning citizens are burdened by debt, unable to escape poverty and legal challenges, and at risk of slipping back into criminal behavior to survive.

The Maryland Fair Taxation for Returning Citizens Act reduces these risks by making state income tax debt manageable for incarcerated citizens and citizens who have recently been released. The bill does not erase their debt, but it allows them to set up installment plans to pay taxes owed. Once they have set up such a plan, interest and penalty fees are waived. The bill also includes provisions to cap interest rates on outstanding taxes at 3% per year, and to educate returning citizens about what their tax obligations are and what options are available for relief.

In these ways, HB0634/SB0295 makes paying off state income tax debt a manageable, achievable goal for returning citizens. It increases the likelihood the state can collect the taxes it is owed, increases people's ability to rebuild their lives after completing a prison sentence, and decreases the risk that they will go on to commit additional crimes. It's a win for both the state of Maryland and for a vulnerable segment of Marylanders. As Comptroller Brooke Lierman noted last month in her statement supporting the bill, "By removing unnecessary obstacles for returning citizens, we can bolster Maryland's workforce, support families, and build a more inclusive economy."<sup>4</sup>

It is for these reasons that I am encouraging you to vote **in support of HB0634 - Income Tax - Income Tax Reconciliation Program - Established (Maryland Fair Taxation for Justice-Involved Individuals Act)**.

Thank you for your time, service, and consideration.

Sincerely,  
**Rebecca Shillenn**  
**5401 Elsrode Avenue Baltimore 21214**  
Showing Up for Racial Justice Baltimore

<sup>1</sup> Maryland Alliance for Justice Reform, "Maryland Fair Taxation for Returning Citizens Act," <https://www.ma4jr.org/fairtaxation/>

<sup>2</sup> We the Action, "Maryland Fair Taxation for Returning Citizens Act," August 29, 2024, <https://wetheaction.org/projects/2704-maryland-fair-taxation-for-returning-citizens-act#>

<sup>3</sup> Comptroller of Maryland, MVA and Professional License Holds, <https://www.marylandtaxes.gov/divisions/cd/individual-compliance-mva-license-holds.php>

<sup>4</sup> Comptroller of Maryland Brooke Lierman, January 22, 2025, <https://x.com/MDComptroller/status/1882186950200701258>

## **HB0634- Fair Taxation for Justice-Involved Individ**

Uploaded by: Spencer Baldacci

Position: FAV



Dear Members of the Budget and Taxation Committee,

This testimony is being submitted by Showing Up for Racial Justice Baltimore, a group of individuals working to move white folks as part of a multi-racial movement for equity and racial justice in Baltimore City, Baltimore County, and Howard County. We are also working in collaboration with Out for Justice. I am a resident of Maryland Legislative District 40. **I am testifying in support of HB0634 - Maryland Fair Taxation for Justice-Involved Individuals Act.**



**Showing Up for Racial Justice**

Incarcerated people may lack the access and documentation to file their taxes while serving their sentences. When Marylanders incur unpaid state taxes during their incarceration, it can have snowball effects that significantly interfere with their ability to reintegrate into society after serving their sentences<sup>1</sup>. First, the unpaid taxes accrue interest and penalties, increasing the debt that returning citizens owe. Second, this mounting debt looms over them at a time when they are likely to be financially vulnerable—fresh out of prison, lacking income until they find employment, potentially facing other financial and legal challenges. Meanwhile, the tax debt and penalties block them from accessing other resources that could help them rebuild their lives, such as obtaining a driver's license and vehicle registration<sup>2</sup> so they can get to a job, or obtaining a business or professional license<sup>3</sup>. The result? Instead of reintegrating into society and establishing themselves as stable, productive members of the community, these returning citizens are burdened by debt, unable to escape poverty and legal challenges, and at risk of slipping back into criminal behavior to survive.

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It is for these reasons that I am encouraging you to vote **in support of HB0634 - Income Tax - Income Tax Reconciliation Program - Established (Maryland Fair Taxation for Justice-Involved Individuals Act)**.

Thank you for your time, service, and consideration.

Sincerely,  
**Spencer Baldacci**  
**1201 W Mount Royal Ave, Unit 258**  
**Baltimore, MD 21217**  
Showing Up for Racial Justice Baltimore

<sup>1</sup> Maryland Alliance for Justice Reform, "Maryland Fair Taxation for Returning Citizens Act," <https://www.ma4jr.org/fairtaxation/>

<sup>2</sup> We the Action, "Maryland Fair Taxation for Returning Citizens Act," August 29, 2024, <https://wetheaction.org/projects/2704-maryland-fair-taxation-for-returning-citizens-act#>

<sup>3</sup> Comptroller of Maryland, MVA and Professional License Holds, <https://www.marylandtaxes.gov/divisions/cd/individual-compliance-mva-license-holds.php>

<sup>4</sup> Comptroller of Maryland Brooke Lierman, January 22, 2025, <https://x.com/MDComptroller/status/1882186950200701258>

## **HB0634\_ Fair Taxation for Justice-Involved Individ**

Uploaded by: Theresa M. Hoffman

Position: FAV

Dear Members of the Budget and Taxation Committee,

This testimony is being submitted by Showing Up for Racial Justice Baltimore, a group of individuals working to move white folks as part of a multi-racial movement for equity and racial justice in Baltimore City, Baltimore County, and Howard County. We are also working in collaboration with Out for Justice. I am a resident of District 43b. I **am testifying in support of HB0634 - Maryland Fair Taxation for Justice-Involved Individuals Act.**



Showing Up for Racial Justice

Incarcerated people may lack the access and documentation to file their taxes while serving their sentences. When Marylanders incur unpaid state taxes during their incarceration, it can have snowball effects that significantly interfere with their ability to reintegrate into society after serving their sentences<sup>1</sup>. First, the unpaid taxes accrue interest and penalties, increasing the debt that returning citizens owe. Second, this mounting debt looms over them at a time when they are likely to be financially vulnerable—fresh out of prison, lacking income until they find employment, potentially facing other financial and legal challenges. Meanwhile, the tax debt and penalties block them from accessing other resources that could help them rebuild their lives, such as obtaining a driver's license and vehicle registration<sup>2</sup> so they can get to a job, or obtaining a business or professional license<sup>3</sup>. The result? Instead of reintegrating into society and establishing themselves as stable, productive members of the community, these returning citizens are burdened by debt, unable to escape poverty and legal challenges, and at risk of slipping back into criminal behavior to survive.

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In these ways, HB0634 makes paying off state income tax debt a manageable, achievable goal for returning citizens. It increases the likelihood the state can collect the taxes it is owed, increases people's ability to rebuild their lives after completing a prison sentence, and decreases the risk that they will go on to commit additional crimes. It's a win for both the state of Maryland and for a vulnerable segment of Marylanders. As Comptroller Brooke Lierman noted last month in her statement supporting the bill, "By removing unnecessary obstacles for returning citizens, we can bolster Maryland's workforce, support families, and build a more inclusive economy."<sup>4</sup>

It is for these reasons that I am encouraging you to vote **in support of HB0634 - Income Tax - Income Tax Reconciliation Program - Established (Maryland Fair Taxation for Justice-Involved Individuals Act).**

Thank you for your time, service, and consideration.

Sincerely,  
Theresa M. Hoffman  
803 Seaward Rd., Towson, MD 21286  
Showing Up for Racial Justice Baltimore

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<sup>1</sup> Maryland Alliance for Justice Reform, "Maryland Fair Taxation for Returning Citizens Act," <https://www.ma4jr.org/fairtaxation/>

<sup>2</sup> We the Action, "Maryland Fair Taxation for Returning Citizens Act," August 29, 2024, <https://wetheaction.org/projects/2704-maryland-fair-taxation-for-returning-citizens-act#>

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<sup>4</sup> Comptroller of Maryland Brooke Lierman, January 22, 2025, <https://x.com/MDComptroller/status/1882186950200701258>

## **(Crossover) 3.25 HB 634 - Income Tax - Income Tax**

Uploaded by: Tonaeya Moore

Position: FAV



**HB 634 - Income Tax - Income Tax Reconciliation Program - Established (Maryland Fair Taxation for Justice-Involved Individuals Act)**  
**Senate Budget and Taxation Committee**  
**March 27, 2025**  
**SUPPORT**

Chair Guzzone, Vice-Chair and members of the committee, thank you for the opportunity to submit testimony in support of House Bill 634. This bill establishes the Income Tax Reconciliation Program to address the unique challenges justice-involved individuals face in meeting their tax obligations.

The CASH Campaign of Maryland promotes economic advancement for low-to-moderate income individuals and families in Baltimore and across Maryland. CASH accomplishes its mission through operating a portfolio of direct service programs, building organizational and field capacity, and leading policy and advocacy initiatives to strengthen family economic stability. CASH and its partners across the state achieve this by providing free tax preparation services through the IRS program 'VITA', offering free financial education and coaching, and engaging in policy research and advocacy. **Almost 4,000 of CASH's tax preparation clients earn less than \$10,000 annually. More than half earn less than \$20,000.**

Justice-involved individuals often return to society facing considerable barriers to economic recovery. Many struggle to secure housing, employment, and financial stability, compounded by unresolved tax debts accrued during incarceration. By enabling installment payment plans and waiving interest and penalties for unpaid income taxes, House Bill 634 ensures these individuals are given a fair opportunity to resolve their tax obligations without undue financial hardship.

This legislation aligns with Maryland's commitment to fostering equity and economic opportunity. The proposed program recognizes that justice-involved individuals are disproportionately low-income and often lack the resources to navigate complex tax requirements. By waiving penalties and interest, the program removes a significant barrier to financial recovery, empowering participants to rebuild their lives and contribute to the state economy. These measures not only promote compliance but also increase the likelihood of recovering outstanding tax revenue in a manner that does not exacerbate economic disparities.

House Bill 634 represents a critical step toward creating a tax system that works for all Marylanders, including those seeking a second chance. By supporting this legislation, Maryland can lead by example in advancing policies that promote equity, economic stability, and social justice.

**Thus, we encourage you to return a favorable report for HB 634.**

*Creating Assets, Savings and Hope*

## **HB0634 crossfile FWA - Income Tax - Income Tax Rec**

Uploaded by: Richard KAP Kaplowitz

Position: FWA

HB0634\_Crossfile Bill\_RichardKaplowitz\_FWA

03/27/2025

Richard Keith Kaplowitz

Frederick, MD 21703

**TESTIMONY ON HB0634- POSITION: FAVORABLE WITH AMENDMENTS**

Income Tax - Income Tax Reconciliation Program - Established (Maryland Fair Taxation for Justice-Involved Individuals Act)

**TO:** Chair Guzzone, Vice Chair Rosapepe, and members of the Budget and Taxation Committee

**FROM:** Richard Keith Kaplowitz

**My name is Richard Keith Kaplowitz. I am a resident of District 3, Frederick County. I am submitting this testimony in support with its amendments of HB0634, Income Tax - Income Tax Reconciliation Program - Established (Maryland Fair Taxation for Justice-Involved Individuals Act)**

This bill passed in the House with amendments 103-36 on 03/13/25. The cross-filed bill SB0395 passed in the Senate 41-0 on 02/10/25. I submitted written testimony on both bills.

**I respectfully urge this committee to return a favorable report with its amendments on HB0634.**

# **DO NOT SUPPORT OF BILL20250321\_11240737.pdf**

Uploaded by: Tom Wieland

Position: UNF



I DO NOT SUPPORT THIS BILL:BECAUSE

THIS BILL AS WRITTEN DOES NOT WARRANT IT'S EXPENSE

Tom Wieland

2464 Symphony Lane

Gambrills, Md. 21054