

## SB0519 Earned Income Tax Credit Assistance Program Implementation Delay and Study

February 23, 2026

The Honorable Guy Guzzone  
Chair, Senate Budget and Taxation Committee  
Miller Senate Office Building  
3 West  
11 Bladen Street  
Annapolis, Maryland 21401

Re: Support for Senate Bill 519 Earned Income Tax Credit Assistance Program Implementation Delay and Study

Dear Chair Guzzone,

Maryland Latinos Unidos respectfully supports Senate Bill 519, which addresses implementation and study considerations related to the Earned Income Tax Credit Assistance Program.

The Earned Income Tax Credit is one of the most effective anti poverty tools in the United States. Research from the Center on Budget and Policy Priorities and the National Bureau of Economic Research demonstrates that the EITC increases workforce participation, reduces child poverty, and improves long term educational and earnings outcomes for children in working families.

Latino workers are disproportionately represented in low to moderate wage occupations, and many qualify for the Earned Income Tax Credit. For immigrant and mixed status households, refundable tax credits often represent the largest lump sum resource families receive each year. These funds are commonly used to pay down debt, secure stable housing, repair vehicles needed for work, and invest in education and childcare.

Ensuring that any implementation adjustments or delays are carefully studied and structured protects families from unintended disruption. Administrative gaps or delays in outreach and assistance can result in eligible families failing to claim credits, which directly reduces economic stability in communities that already face systemic barriers.

Implications for Latino and immigrant communities

Senate Bill 519 strengthens economic equity by ensuring that policy design and implementation are aligned with real world access. For Latino families, accessible and timely EITC assistance means:

- Reduced child poverty
- Greater housing stability
- Increased consumer spending in local economies
- Long term upward mobility for children

Maryland Latinos Unidos can support effective implementation by partnering with tax assistance programs and community based organizations to expand culturally and linguistically accessible outreach so that eligible families understand their rights and options.

For these reasons, Maryland Latinos Unidos respectfully urges a favorable report on Senate Bill 519.

Sincerely,

Carlos Orbe, Jr.  
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