

**SB1142/263327/1**

BY: Appropriations Committee

AMENDMENTS TO SENATE BILL 1142  
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, strike “**Clinics**” and substitute “**Assistance**”; in line 5, after “Fund;” insert “requiring the Governor to include a certain amount of funding in the annual budget for the CASH Campaign of Maryland to award grants for providing certain tax assistance through certain on-demand and mobile tax clinics; requiring certain tax clinics to interact with the CASH Campaign in a certain manner for a certain purpose;”; after line 11, insert:

“BY repealing and reenacting, with amendments,

Article – Human Services

Section 6–801

Annotated Code of Maryland

(2019 Replacement Volume and 2023 Supplement)

BY repealing and reenacting, without amendments,

Article – Human Services

Section 6–802

Annotated Code of Maryland

(2019 Replacement Volume and 2023 Supplement)”;

and in line 12, strike “without” and substitute “with”.

AMENDMENT NO. 2

On page 2, in line 22, strike “**\$250,000**” and substitute “**\$500,000**

On page 3, after line 2, insert:

“Article – Human Services

6–801.

(a) For fiscal years 2021 through 2023, the Governor shall include in the annual State budget an appropriation of \$200,000 for the CASH Campaign of Maryland to promote the financial capability of low-income individuals and families by providing outreach, education, and free tax preparation services.

(b) For fiscal [year 2024 and each fiscal year thereafter] YEARS 2024 AND 2025, the Governor shall include in the annual budget bill an appropriation of \$500,000 for the CASH Campaign.

(c) (1) FOR FISCAL YEAR 2026 AND EACH FISCAL YEAR THEREAFTER, THE GOVERNOR SHALL INCLUDE IN THE ANNUAL BUDGET BILL AN APPROPRIATION OF \$800,000 FOR THE CASH CAMPAIGN.

(2) FROM THE APPROPRIATION MADE UNDER PARAGRAPH (1) OF THIS SUBSECTION, \$150,000 SHALL BE USED TO PROVIDE GRANTS TO EXTERNAL ENTITIES FOR PROVIDING INCOME TAX ASSISTANCE IN ACCORDANCE WITH § 6–802 OF THIS SUBTITLE THROUGH ON-DEMAND OR MOBILE TAX CLINICS THAT SERVE SENIOR POPULATIONS, RURAL COMMUNITIES, OR UNDER-RESOURCED COMMUNITIES, INCLUDING NEW AMERICAN POPULATIONS.

6–802.

An appropriation made under § 6–801 of this subtitle may be used only to:

(1) provide free volunteer income tax assistance that helps low-income individuals and families:

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- (i) file tax returns;
- (ii) avoid predatory fees; and
- (iii) claim the federal earned income tax credit or the State earned income tax credit under § 10-704 of the Tax – General Article;
- (2) coordinate and expand access to free, fact-based financial education and coaching for low-income individuals and families;
- (3) connect low-income individuals and families to affordable, high-quality financial services;
- (4) recruit, train, and manage a corps of volunteers to provide financial education, coaching, and tax preparation services for low-income individuals and families; and
- (5) conduct outreach to low-income individuals and families.”.

On page 4, after line 12, insert:

**“(L) THE TAX CLINICS AT THE UNIVERSITY OF MARYLAND SCHOOL OF LAW, THE UNIVERSITY OF BALTIMORE SCHOOL OF LAW, AND THE MARYLAND VOLUNTEER LAWYERS SERVICE SHALL INTERACT WITH THE CASH CAMPAIGN OF MARYLAND AT LEAST ONCE EACH YEAR TO ENSURE SUFFICIENT ACCESS TO TAX PREPARATION SERVICES FOR LOW-INCOME MARYLAND RESIDENTS.”.**