



Testimony for the House Ways and Means Committee  
February 4, 2020

**HB 124 Maryland Income Tax Refunds - Anne Arundel County - Warrant Intercept Program**

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**UNFAVORABLE**

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The ACLU of Maryland opposes HB 124, which would reinstate the Anne Arundel County warrant intercept program. Under the warrant intercept program, Anne Arundel County notifies the Comptroller that an individual has an outstanding criminal warrant and the Comptroller is then required to withhold that person's income tax refund.

**The warrant intercept program is a misguided and ineffective approach to public safety**

According to the 2018 GOCCAP report<sup>1</sup> accompanying the warrant intercept program, the majority (65.2%) of income tax refunds that were withheld in Anne Arundel County were related to persons who failed to appear for non-criminal matters. In 2017, 39.1%<sup>2</sup> of tax refunds were withheld for non-criminal FTAs, and 40.4% in 2016.<sup>3</sup> It is therefore clear that income tax refunds are being withheld in Anne Arundel for non-criminal behavior, which does not help advance public safety.

**The warrant intercept program disproportionately impacts Black Marylanders**

According to the Census, 17.9% of Anne Arundel residents are Black. Yet, the Anne Arundel program withholds tax refunds disproportionately from Black residents—in 2018, 49.5% (101) of income tax refunds were withheld from Black persons. That quantity was 57.5% (188) in 2017, and 54.5% (271) in 2016. It is clear that this program has had a disproportionate impact on Black Marylanders.

**The warrant intercept program punishes poor Marylanders**

The average amount of tax refunds withheld by the Office of the Comptroller from Anne Arundel County in 2018 was \$602.21 for 204 warrants, for a total of \$122,932.49. The average amount withheld in 2017 was \$721.70, for 330 warrants

<sup>1</sup> Maryland Income Tax Refunds - Warrant Intercept Program 2018 Annual Report, available at <http://goccp.maryland.gov/wp-content/uploads/warrant-intercept-2018.pdf> (Jan. 8, 2019).

<sup>2</sup> Maryland Income Tax Refunds - Warrant Intercept Program 2017 Annual Report, available at <http://goccp.maryland.gov/wp-content/uploads/warrant-intercept-2017.pdf> (Jan. 18, 2018)

<sup>3</sup> Maryland Income Tax Refunds - Warrant Intercept Program 2016 Annual Report, available at <http://goccp.maryland.gov/wp-content/uploads/warrant-intercept-2016.pdf>.



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and a total of \$238,161.78. Withholding \$600-\$800 in tax refunds unfairly punishes Marylanders who rely on their refund for basic necessities, from necessary car repairs, to utility bills, and paying outstanding debt.

For the foregoing reasons, we urge an unfavorable report on HB 124.