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Health and Government Operations
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Chair

Government Operations and Estates
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Joint Committee on Administrative,
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Testimony of Delegate Samuel I. Rosenberg
Before the House Ways & Means Committee In Support Of
House Bill 454

**Driver's Licenses and Vehicle Registrations – Distribution of Tax Payments and
Unemployment Insurance Contributions – Tax Clinics for Low-Income Marylanders**

Madam Chair and members of the committee:

There are two certainties in life: death and taxes. Although filing taxes is unavoidable, the act is in no way intuitive. And simple ignorance in filing can quickly snowball into an avalanche, burying the filer beneath a mountain of debt, credit penalties, and court fees. Therefore, there is substantial value in providing low income Marylanders with legal representation on tax issues.

Currently, Maryland's two law schools receive federal funds to aid Marylanders with tax issues, but only if those issues are with federal taxes. Only the Maryland Volunteers Lawyers Service offers help with state taxes, and it incurs a cost to provide this service. House Bill 454 would provide a funding source to increase substantially such legal assistance regarding state taxes.

House Bill 454 would provide the legal counsel to save many Marylanders from the stress, humiliation, and financial burden of misfiled taxes and enforcement actions by the Comptroller's office. By directing additional funds to the three tax clinics in the state – at the University of Maryland Francis King Carey School of Law, the University of Baltimore Law School, and Maryland Volunteer Lawyers Service's Low Income Taxpayer Clinic, this legislation also provides an unparalleled learning opportunity for aspiring lawyers.

Legal representation is essential to taxpayers' successful resolution of their tax issues. Assistance from the clinics enables the taxpayer to receive support, such as hardship liability waivers, offers-in-compromise (OIC), and sustainable, affordable installment agreements, which may be difficult to receive without legal counsel. These obscure solutions require the type of sophisticated assistance that lawyers and student-lawyers are well suited to providing.

HB 454 costs nothing to taxpayers and merely redirects funds to these existing clinics. Low-income taxpayers deserve an able and zealous advocate where the system currently provides none.

I urge your favorable report.

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