

# FROST & ASSOCIATES, LLC

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**SENT VIA U.S. MAIL**

February 24, 2020

Maryland House Ways and Means Committee  
House Office Building, Room 131  
6 Bladen Street, Annapolis, MD 21401

RE: MARYLAND HOUSE WAYS AND MEANS COMMITTEE TESTIMONY OF MARYLAND VOLUNTEER LAWYERS SERVICE IN SUPPORT WITH AMENDMENTS OF HB0454: DRIVER'S LICENSE AND VEHICLE REGISTRATIONS – DISTRIBUTION OF TAX PAYMENTS AND UNEMPLOYMENT INSURANCE CONTRIBUTIONS – TAX CLINICS FOR LOW-INCOME MARYLANDERS.

Chairwoman Kaiser and distinguished members of the Committee, thank you for the opportunity to submit testimony in support of amended House Bill 454.

We are Frost & Associates, a private law firm in Annapolis with a strong focus on tax controversy. Our members also participate with Maryland Volunteer Lawyers Service (MVLS) as volunteers for their Low Income Taxpayer Clinic (LITC).

As private tax attorneys, we see the value of legal representation in tax issues. Clients are often frightened by and confused by the Comptroller of Maryland's actions. They seek our services and are often relieved when we take over.

As MVLS Volunteers, we see the impact of legal representation for low-income Marylanders with tax issues. Any benefit received is magnified in the low-income population, who often do not have the knowledge or resources to even begin to address their issue.

We understand and value the services provided by the clinics to Low Income Marylanders and fully support funding for the creation of such clinics.

Having worked with Low Income Marylanders through MVLS, we also recognize the importance of including Maryland Volunteer Lawyers Service (MVLS) in this group of clinics to be funded by this bill. As there are three clinics in the state which can provide this service, then all three should be included in this bill.

We support the amended HB 454.

Sincerely,



Glen E. Frost