

**TESTIMONY OF RONALD WEICH
DEAN OF THE UNIVERSITY OF BALTIMORE SCHOOL OF LAW**

IN SUPPORT OF HB 454

**COMMITTEE ON WAYS AND MEANS
MARYLAND HOUSE OF DELEGATES**

Feb. 27, 2020

Good afternoon Chairman Kaiser, Vice Chair Washington and members of the Committee. My name is Ronald Weich, and I serve as dean of the University of Baltimore School of Law. Thank you for this opportunity to testify in support of Senate Bill 454.

I am proud to join Delegate Rosenberg and my colleague Donald Tobin from the University of Maryland School of Law in this initiative to strengthen the capacity of our state's two law schools to represent Marylanders in state tax controversies. I am also glad to voice support for the amendment Delegate Rosenberg has proposed to include support for the Maryland Volunteer Lawyer Service, an organization with which we partner in this work.

Currently, the University of Baltimore School of Law operates a low-income tax clinic in which our students gain valuable legal experience representing Marylanders in federal and related state tax disputes. The Clinic receives a grant from the Internal Revenue Service to provide these services. Federal law requires that at least 90% of the cases we handle each year must involve taxpayers with incomes under 250% of the federal poverty level. These clients normally cannot afford to hire a lawyer, and certainly not a lawyer with the expertise to address tax controversies effectively.

In addition to serving low-income Marylanders, the clinic provides real world experience to UB law students as part of our law school's nationally ranked clinical education program. This educational experience benefits both the students and the state, because clinic alumni frequently go on to help resolve major tax disputes at the state and federal levels.

Clinic student attorneys are responsible for all aspects of representing clients. This includes interviewing and counseling clients, developing case strategy, engaging in fact investigation and discovery, drafting documents, negotiating with adversaries, and conducting hearings and trials. The clinic also partners with community organizations to educate Maryland taxpayers with limited English proficiency about their tax filing and payment obligations.

The Clinic maintains a docket of about 40-60 cases at any given moment. All of these cases present a federal tax controversy, but a majority present state law issues as well. Of the 97 cases the Clinic handled last year, a majority also featured a state tax controversy. The Clinic's work in these cases decreases the administrative burden on the Office of the Comptroller by providing representation in cases where Comptroller personnel would otherwise engage in the difficult and time-consuming effort to deal with unrepresented taxpayers.

HB 454 would allow us to expand the services we provide to low-income Marylanders, specifically in state tax disputes. This legislation would allow our clinic to handle stand-alone state tax issues that are not covered by the federal grant.

If the bill is enacted and funded, the clinic would be able to enroll more students and serve more clients more effectively. Thank you for the opportunity to testify on this matter. I urge the committee's favorable report of SB 454.