



**Rosenberg
Martin
Greenberg**^{LLP}

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.
THURSDAY, FEBRUARY 26, 2020

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 Rosenberg Martin Greenberg, LLP a private law firm with a strong focus on tax controversy. Our attorneys 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 enforcement 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,

Giovanni V. Alberotanza

Partner, Rosenberg Martin Greenberg, LLP