

CRAIG J. ZUCKER
Legislative District 14
Montgomery County

Budget and Taxation Committee

Subcommittees

Vice Chair, Capital Budget

Chair, Education, Business and
Administration

Chair, Senate Democratic Caucus



James Senate Office Building
11 Bladen Street, Room 122
Annapolis, Maryland 21401
410-841-3625 • 301-858-3625
800-492-7122 Ext. 3625
Fax 410-841-3618 • 301-858-3618
Craig.Zucker@senate.state.md.us

THE SENATE OF MARYLAND
ANNAPOLIS, MARYLAND 21401

Testimony of Senator Craig J. Zucker
Senate Bill- 480 – Income Tax Distribution – Tax Clinics for Low-Income
Marylanders
Senate Budget and Taxation Committee
February 2nd, 2021
1:00pm
Position: SUPPORT

Good Afternoon Chairman Guzzone, Vice Chairman Rosapepe, and distinguished members of the committee. It is my pleasure to testify today in **support of Senate Bill 480 - Income Tax Distribution – Tax Clinics for Low-Income Marylanders.**

This legislation will establish a special fund and related processes to provide supplemental grant funding for the University Maryland School of Law, the University of Baltimore School of Law, and the Maryland Volunteer Lawyer Service (MVLS) to operate tax clinics for low-income state residents.

This will provide both State and Federal tax assistance to low income Marylander's that is not readily available. The schools advise that they intend to use the funds to provide services for State tax returns, which existing federal funds do not allow.

These tax clinics assist individuals in dispute with the IRS which generally focus on issues related to federal, not State, taxes. Both the University of Maryland and the University of Baltimore schools of law operate low-income tax clinics funded by grants from the Internal Revenue Service. However, the federal grant prohibits us from helping Maryland citizens if they have a state-related tax issue. This program would allow us to help Marylander's that don't have the means or ability to understand tax liabilities or how to enter into an agreement to rectify the tax liability. This is a win for everyone whereby the citizen gets assistance and is able to rectify their tax lien so that they do not possibly lose their driver's license or have other fines imposed upon them and the State gets funds that are due so it is a good investment of resources for everyone.

CRAIG J. ZUCKER
Legislative District 14
Montgomery County

Budget and Taxation Committee

Subcommittees

Vice Chair, Capital Budget

Chair, Education, Business and
Administration

Chair, Senate Democratic Caucus



THE SENATE OF MARYLAND
ANNAPOLIS, MARYLAND 21401

James Senate Office Building
11 Bladen Street, Room 122
Annapolis, Maryland 21401
410-841-3625 • 301-858-3625
800-492-7122 Ext. 3625
Fax 410-841-3618 • 301-858-3618
Craig.Zucker@senate.state.md.us

Funds created by this program would be distributed equally between the University of Maryland School of Law, the University of Baltimore School of Law, and the Maryland Volunteer Lawyer Service.

For these reasons, I urge for a favorable report for SB 480.