

MARYLAND HOUSE WAYS AND MEANS COMMITTEE  
TESTIMONY OF MARYLAND VOLUNTEER LAWYERS SERVICE  
IN SUPPORT OF HB0421: INCOME TAX DISTRIBUTION –  
TAX CLINICS FOR LOW-INCOME MARYLANDERS  
THURSDAY, JANUARY 28, 2021

Chairwoman Kaiser and distinguished members of the Committee, thank you for the opportunity to submit testimony in support of House Bill 421.

We are Frost Law, 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 clinic to Low Income Marylanders and fully support funding for the creation of such clinics. In addition, we support Delegate Rosenberg's verbal amendment, to be offered at the Hearing, for equal funding for all three programs.

We support the HB 421 with the verbal amendment.

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