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## Section on Taxation

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.

The Tax Council of the Maryland State Bar Association unanimously supports House Bill 421. We also support the verbal amendment for equal funding to be offered by Delegate Rosenberg at the Hearing. The Tax Council is comprised of tax attorneys from various sectors, including government, private practice and public interest. We fully recognize the importance of representation for low-income Marylanders with Maryland tax issues. Dealing with the Maryland Comptroller can be challenging and complex, and difficult for those who do not have representation.

We also recognize the importance of creation of Tax Clinics for Low-Income Marylanders. In addition, we support the verbal amendment for equal funding offered by Delegate Rosenberg at the Hearing. Given the significant and long-standing role of Maryland Volunteer Lawyers Service in representation of Marylanders with tax issues, we encourage the committee to amend the bill to allow equal funding amongst the three LITCs.

As such, we support HB 421 with the verbal amendment for equal funding offered by Delegate Rosenberg.