



MARYLAND LEGISLATIVE LATINO CAUCUS

Lowe House Office Building, 6 Bladen Street, Room 200 · Annapolis, Maryland 21401
Phone 410-841-3374 | 301-858-3374 · 800-492-7122 Ext. 3374 · Fax 410-841-3342 | 301-858-3342
latino.caucus@house.state.md.us · www.mdlatinocaucus.org

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TO: Senator Guy Guzzone, Chair
Senator Jim Rosapepe, Vice Chair
Budget and Taxation Committee Members
FROM: Maryland Legislative Latino Caucus (MLLC)
DATE: 03/29/2022
RE: HB0252 Return Preparation Assistance Program for
Low-Income Families

The MLLC supports HB0252 Return Preparation Assistance Program for Low-Income Families

The MLLC is a bipartisan group of Senators and Delegates committed to supporting legislation that improves the lives of Latinos throughout our state. The MLLC is a crucial voice in the development of public policy that uplifts the Latino community and benefits the state of Maryland. Thank you for allowing us the opportunity to express our support of HB0252, Return Preparation Assistance Program for Low-Income Families.

The Earned Income Tax Credit (EITC) is considered to be America’s largest and most successful anti-poverty program. In 2017, EITC helped lift about 5.7 million people – including about 3 million children – out of poverty. It also helps advance racial equity in the tax code. The EITC is particularly impactful for women of color. According to the Center for Budget and Policy Priorities, an estimated 21% of Latina women benefit from the EITC, more than double the rate for white women (9%). The EITC reduces poverty and increases income for working families, EITC has been linked to positive health outcomes, particularly for infants and mothers.^{1, 2-4} Studies show greater health improvements happen when larger, more generous EITC benefits are available.^{3, 5-6}

This bill establishes an Income Tax Return Preparation Assistance Program for Low-Income families that requires the Comptroller to prepare income tax returns and amended income tax returns for those eligible taxpayers. This would ensure that those residents would then receive their EITC refunds.

For these reasons, the MLLC respectfully requests a favorable report on HB0252.

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3. Hamad R, Rehkopf DH. Poverty, pregnancy, and birth outcomes: a study of the earned income tax credit. *Paediatr Perinat Epidemiol* 2015;29(5):444–52.
4. Chetty R, Friedman JN, Rockoff JE. New evidence on the long-term impacts of tax credits. Washington, DC: Internal Revenue Service; 2011. Available from: [New Evidence on the Long-Term Impacts of Tax Credits](#). Accessed 2012 March 18.
5. Markowitz S, Komro K, Livingston M, et al. Effects of state-level Earned Income Tax Credit laws in the U.S. on maternal health behaviors and infant health outcomes. *Social Science & Medicine*, 2017;197:67-75.
6. Evans WN, Garthwaite CL. Giving mom a break: the impact of higher EITC payments on maternal health. Cambridge (MA): National Bureau of Economic Research; 2010.