

Testimony of Senator Craig J. Zucker  
Senate Bill 312 - Tax Clinics for Low-Income Marylanders' - Funding - Repeal of Sunset  
Senate Budget and Taxation Committee  
February 8th, 2023  
1:00 PM  
Position: Support

**INTRODUCTION:**

Good afternoon Chairman, Vice Chairman, and distinguished members of the Budget and Taxation committee. For the record my name is Fitzgerald Mofor and I am glad to join Senator Zucker to make the Tax Clinics bill a permanent program.

**WHY REPEAL SUNSET DATE:**

Majority of American struggle with \$1000 emergency payments. The inconvenient truth is that, obtaining tax reconciliation assistance on state tax issues can be a fiscal quagmire for Marylanders. The cost to obtain a Tax barrister is exceedingly high. In fact, retaining such tax professionals is nearly impossible for some. As public servants, it is our duty to ease the burdens of our constituents.

**WHAT DOES THE TAX CLINICS BILL DO:**

This bill extends current law where Maryland Taxpayers can be represented in court on their state taxes. The original bill unanimously passed through the senate. We ask for a favorable report.

**Law Institutions:**

- Maryland Carey Law
- University of Baltimore School of Law
- Maryland Volunteer Lawyer Service (MVLS)

**Achievements:**

- Conducted 16 outreach activities, which estimated out to the outreach of 40,862 MD TaxPayers.
- Secured tax refunds.
- Assisted with state audit returns.
- Assisted with Innocent Spouse Claims.
- Aided Marylanders with outstanding Maryland Taxes (Request hardship status, payment plans and compromise offers.
- Reached out to over 5000 Low-Income Marylanders.

Prior to this bill, said entities were generally focused on federal tax issues that pertain to the Internal Revenue Service. Maryland Carey Law and UBalt Law operate low-income tax clinics funded by federal grants from the IRS. Federal tax grants as such prohibit state tax assistance. This program would allow Low-Income Marylanders to obtain legal support regarding state tax affairs, which isn't attainable due to the lack of financial bandwidth and wherewithal. This bill is not just fiscally expedient to Low-Income Marylanders, this bill is fiscally prudent and advantageous to the general collective of Marylanders at large. Such tax lien reconciliation will facilitate an accrual in revenue garnered to proliferate robust growth regarding public education, infrastructure and a multitude of publicly funded entities.

## **HOW REPEALING SUNSET DATE IS VIABLE:**

The 2021 Tax Clinics bill required the Comptroller's Office to disperse \$250,000 which will be equally distributed in thirds to said law institutions. This allocation of funds will be drawn from the unclaimed property fund from the Comptroller's Office. The unclaimed property fund currently sits on \$2.2Billion. \$127Million was dispersed from the unclaimed property fund in the previous fiscal year on all legislative priorities. \$250,000 allotted to these institutions have no significant budgetary impact to the unclaimed property fund. To ensure we fervently provide a pathway that alleviates the burden of unpaid state taxes, I implore rank and file members of the Budget and Taxation committee, Chairman Guzzone, Vice Chair Rosapepe to support the repudiation of a sunset date on this integral bill and allow Low-Income Marylanders enjoy the amenities of state tax reconciliation in perpetuity. It would be a dereliction of duty if we failed to do so.