Good afternoon ladies and gentlemen,

My name is Jeff Carmen and I live in the Highlandtown neighborhood of Baltimore and am one of then, Delegate Lierman's constituents. In 2021, during the height of the COVID-19 pandemic, my unemployment benefits suddenly stopped without cause or explanation. The backlogged caseload led to countless calls being answered by a generic recording stating to call back later as all agents were busy. It was months before I spoke to an actual person but still, no one was able to explain why the unemployment benefits had stopped or to move my case forward to resolution. Finally, out of desperation, I contacted then Delegate Lierman's office in June of 2022 and in little over a months time the issue was resolved.

However there was an unforeseen consequence that this created and that was my tax liability. I didn't see it as fair that the unemployment benefits that had been awarded to me in 2020 and 2021 during the pandemic that would otherwise have been untaxed under the RELIEF Act of 2021 now be taxed simply because the benefits were paid in 2022 by no fault or error of my own.

HB708/SB661 otherwise known as The Tax Parity for Delayed Unemployment Insurance Payments Bill, would simply level the playing field and provide welcome relief for myself and the tens of thousands of Marylanders who were not afforded this relief and their unemployment benefits when they were due to be paid while the RELIEF Act of 2021 was in effect.

In closing, I respectfully request your favorable report on HB708/SB661.

Regards,

Jeffrey Carmen