

**TESTIMONY OF RONALD WEICH
DEAN OF THE UNIVERSITY OF BALTIMORE SCHOOL OF LAW**

IN SUPPORT OF HB 346

**COMMITTEE ON WAYS AND MEANS
MARYLAND HOUSE OF DELEGATES**

February 9, 2023

Good afternoon Chair Atterbeary, Vice Chair Wilkins and members of the Ways and Means Committee. My name is Ronald Weich, and I serve as dean of the University of Baltimore School of Law. Thank you for this opportunity to testify in support of House Bill 346.

I am proud to join my fellow dean Renee Hutchins from the University of Maryland Carey School of Law, as well as John Hardt from the Maryland Volunteer Lawyers Service, in support of Delegate Rosenberg's excellent legislation. This bill will strengthen the long-term work of the low-income tax clinics at our state's two law schools and MVLS by simply repealing a sunset provision in prior law.

For several years, the University of Baltimore School of Law has operated a low-income tax clinic in which our students gain valuable legal experience representing Marylanders in tax law disputes. The clinic receives a grant from the Internal Revenue Service, with the requirement that at least 90% of the cases we handle each year must involve taxpayers with incomes under 250% of the federal poverty level. These clients generally cannot afford to hire a lawyer, and certainly not a lawyer with the expertise to address tax controversies effectively.

In addition to serving low-income Marylanders, the clinic provides real world experience to UB law students as part of our law school's nationally ranked clinical education program. This educational experience benefits not only students but also the government, because resolution of these disputes generally yields additional tax revenue and because clinic alumni frequently go on to help resolve major tax disputes at the state and federal levels.

The clients who seek help from our clinic are usually involved in federal tax law disputes, but many have state law issues as well, and some have only state law issues. Two years ago, the General Assembly passed a bill sponsored by Delegate Rosenberg to supplement the IRS grant with state funding in order to provide flexibility for the clinics to represent individuals in state tax law cases that are not funded by the federal grant. The clinics' involvement in state law matters lessens the burden on the Maryland Comptroller's Office by representing clients in cases where the Comptroller's staff would otherwise engage in the difficult and time-consuming effort to deal with unrepresented taxpayers.

The 2021 law has been successful, and Delegate Rosenberg now proposes to establish an ongoing funding source by repealing the sunset provision in that law. This will enable the clinics to undertake long-term efforts that further the goals of the earlier legislation.

The initial funding was distributed equally among the three entities, and each clinic chose to utilize the funding in different but complimentary ways. At the University of Baltimore, we initially focused on outreach and education. For example, we mailed informational flyers to low-income households in less urban areas of the state, and provided tax-related assistance to migrant crab workers on the Eastern Shore.

More recently, under the leadership of a new director, Janice Shih, the clinic has identified a need to assist recent immigrants in our state with tax law issues. Maryland has always been home to a substantial number of refugees, immigrants and immigrant communities. The offices of several organizations focused on refugee resettlement are based in Maryland, including the International Rescue Committee and Lutheran Immigration and Refugee Services. These organizations work with the Maryland Office for Refugees and Asylees, the Baltimore Mayor's Office of Immigrant Affairs, and hundreds of community and faith-based organizations to support the needs of recent immigrants. But one service not generally available is representation in tax law disputes.

Like many new arrivals authorized to work in the U.S., these individuals often lack knowledge and awareness of the U.S. tax system – why, how, and where to file income tax returns. Tax law is confusing enough for those born here, but imagine the difficulty it presents to individuals new to this country. New arrivals come to the U.S. with various levels of English proficiency, education, and/or trauma from past experiences in addition to different cultural norms and mores. The University of Baltimore has created a new initiative to address this issue.

Our Tax Assistance Project for Immigrants and Refugees (TAPIR) aims to identify and assist low income refugees and immigrants who have tax issues with the State of Maryland. We proactively encourage tax compliance and facilitate tax administration for this population. Our goal is to prevent tax problems before they happen and to resolve them if they do. At the same time, the State benefits by having improved tax compliance and the appropriate tax revenue directed to the Office of the Maryland Comptroller.

The long-term extension of the 2021 program will allow us to expand the services we provide to low-income Marylanders, specifically immigrants, struggling with state tax law disputes. This legislation will allow our clinic to handle stand-alone state tax issues without artificial time constraints. It is a much-needed improvement to current law. Additional information about this University of Baltimore School of Law program is available in the written testimony submitted to the Committee by Professor Janice Shih.

Thank you for the opportunity to testify on this matter. I urge the committee's favorable report of HB 346.