



**JUSTICE FOR ALL**

MARYLAND SENATE BUDGET AND TAXATION COMMITTEE  
TESTIMONY OF MARYLAND VOLUNTEER LAWYERS SERVICE  
IN SUPPORT OF SB0676: TAX ASSISTANCE FOR LOW-INCOME  
MARYLANDERS - FUNDING  
WEDNESDAY, FEBRUARY 14, 2024

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Chairman Guzzone and distinguished members of the Committee, thank you for the opportunity to testify in support of Senate Bill 676.

My name is John Hardt and I am the Director of the Low Income Taxpayer Clinic (LITC) at the Maryland Volunteer Lawyers Service (MVLS). MVLS is the oldest and largest provider of pro bono civil legal services to low-income Marylanders. Since MVLS' founding in 1981, our statewide panel of over 1,700 volunteer lawyers has provided free legal services to over 100,000 Marylanders in a wide range of civil legal matters. In FY23, MVLS volunteer and staff lawyers provided legal services to 3,256 people across the state. Through our LITC program, we encounter many clients who owe back taxes to the state of Maryland, resulting in consequences such as liens, levies, holds on driver's licenses, professional licenses, and vehicle registration. For the reasons explained below, MVLS respectfully requests the Committee return a favorable report on SB0676.

There are three federally funded LITC programs in the state of Maryland: MVLS LITC, the University of Baltimore School of Law LITC and the University of Maryland Carey School of Law LITC. LITCs are federally funded to provide assistance to low-income taxpayers with federal tax issues. These clinics are allowed to assist low-income taxpayers with Maryland tax issues, but only if a federal tax issue already exists. For taxpayers with only a Maryland Tax issue, these LITCs cannot use their federal funding. Even without state funding for the LITCs, MVLS made the financially difficult decision to provide service to taxpayers with only Maryland tax issues, but this was unsustainable. Only the introduction of Maryland state funding three years ago allowed MVLS to continue. SB0676 increases the vital funding all three LITC programs need to provide legal representation for assistance with Maryland tax matters.