



MSBA Main Office
520 West Fayette Street
Baltimore, MD 21201
410-685-7878 | msba.org

Annapolis Office
200 Duke of Gloucester Street
Annapolis, MD 21401
410-269-6464 | msba.org

To: Members of the Senate Budget and Taxation Committee
From: Maryland State Bar Association (MSBA)
Subject: SB1142 - Tax Clinics for Low-Income Marylanders - Funding
Date: March 11, 2024
Position: **Favorable**

The Maryland State Bar Association (MSBA) **supports Senate Bill 1142 - Tax Clinics for Low-Income Marylanders – Funding**, requiring the Comptroller to distribute \$250,000 of certain abandoned property funds to the Tax Clinics for Low-Income Marylanders Fund, which provides grants to the University of Maryland School of Law, the University of Baltimore School of Law, and the Maryland Volunteer Lawyers Service to operate tax clinics for low-income Maryland residents.

MSBA represents more attorneys and judges than any other organization across the state in all practice areas. Through its advocacy committees and various practice-specific sections, MSBA monitors and takes positions on legislation that protects the legal profession, preserves the integrity of the judicial system, and ensures access to justice for Marylanders.

MSBA supports access to justice and reaching the state’s most vulnerable population. Attorneys make an enormous difference in tax cases, as many *pro se* litigants are unaware of their rights, appropriate defenses, and the judicial process. With the expertise of the many Maryland-barred attorneys and organizations providing pro bono work and legal aid services, as well as the excellent clinical work of area law students, the state has an efficient and cost-effective solution to help Marylanders in need. The funding in SB 1142 will also provide a benefit to the state through resolution of controversies and repayment of outstanding taxes.

For these reasons, MSBA strongly supports SB 1142 and urges a **favorable report**.

Contact: Shaoli Katana, Advocacy Director (shaoli@msba.org, 410-387-5606)