

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

IN SUPPORT OF SB 676

**COMMITTEE ON BUDGET AND TAXATION
MARYLAND SENATE**

February 14, 2024

My name is Ronald Weich, and I serve as dean of the University of Baltimore School of Law. Thank you for this opportunity to submit written testimony in support of Senate Bill 676.

I am proud to join colleagues, including my fellow dean Renee Hutchins from the University of Maryland Carey School of Law, in support of this excellent legislation proposed by Comptroller Lierman. The bill will strengthen the work of the tax clinics at the two Maryland law schools and the Maryland Volunteer Lawyers Service by increasing funding to the Tax Clinics for Low-Income Marylanders Fund.

The University of Baltimore School of Law operates 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 accept each year must involve taxpayers with incomes under 250% of the federal poverty level. These clients 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 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 engaged in federal tax law disputes, but many have state law issues as well and some only have state law

issues. Three years ago, the General Assembly passed a bill sponsored by Delegate Rosenberg to supplement the IRS grant with state funding so the clinics could represent individuals in state tax law cases. The clinics' involvement in these state law matters lessens the burden on the Maryland Comptroller's Office because the Comptroller's staff would otherwise engage in the time-consuming effort to deal with unrepresented taxpayers.

Funding is distributed equally among the three entities, and each clinic chooses to utilize the funding in different but complimentary ways. The UB Law clinic focuses on outreach and education, especially among the substantial number of refugees and immigrants in Maryland. Our approach is described more fully in the testimony of Professor Janice Shih who directs our clinic.

State funding has also enabled our clinic to bolster staffing, thereby increasing our capacity to assist with Maryland Tax Court cases involving unrepresented petitioners. Additionally, our tax clinic established a partnership with UB's Second Chance program to serve former prisoners as they reintegrate into the community.

Recognizing the success of the 2021 law, the General Assembly last year repealed a sunset provision to allow the law to continue indefinitely. The Comptroller now proposes to increase the amount of funding available, enabling our clinics to expand long-term efforts that further the goals of the earlier legislation.

Since the advent of state funding, the UB tax clinic has engaged in extensive outreach and provided valuable information to countless Marylanders. In recent years we have represented forty-seven clients with state tax law disputes, most of which spanned multiple years.

The additional funding authorized in this bill will allow us to expand the services we provide to low-income Marylanders struggling with state tax law disputes. This is money well spent. I thank you for the opportunity to testify on this matter and urge the committee to favorably report SB 676.