

**Testimony in support of SB1142 – Tax Assistance for Low–Income Marylanders –  
Funding**

**Before the Senate Budget and Taxation Committee**

**March 12, 2024**

On behalf of the University of Maryland Francis King Carey School of Law, which houses our Low-Income Taxpayer Clinic, I am writing to express UMB’s deepest support of SB1142 – Tax Assistance for Low–Income Marylanders – Funding.

During the 2021 Legislative Session, a special fund was created to provide supplemental grant funding for Maryland Carey Law, Baltimore Law, and the Maryland Volunteer Lawyers Service (MVLS) to operate tax clinics for low-income state residents. While tax clinics already existed at all three entities, they were funded by the IRS, and the grants allowed us to assist Marylanders with their Maryland tax issues in only limited circumstances. The passage of SB 312 and HB 346 in 2023 which received overwhelming support from the Legislature, enabled the clinics to establish resources and outreach efforts to provide support for state-related tax issues for Marylanders.

Maryland Carey Law has provided substantial assistance to Marylanders through its Low-Income Taxpayer Clinic. This year alone, we:

- ✓ conducted 13 outreach activities (in person and virtual)
- ✓ helped a dozen Maryland taxpayers resolve their Maryland tax issues by:
  - securing refunds (2 taxpayers);
  - assisting with state audits of tax returns (9 taxpayers); and
  - assisting with a Maryland Tax Court case (1 taxpayer).

We also helped nearly five dozen Marylanders (59 taxpayers) in the repayment of their outstanding state tax debt by setting up payment plans, filing Offers-in-Compromise, and requesting hardship status.

And these numbers are just for 2023. Since its inception, Maryland Carey Law has provided even greater benefit to the citizens of this great state. In total, since its inception, the Low-Income Taxpayer Clinic has:

- ✓ conducted 32 outreach activities (in person and virtual)
- ✓ helped nearly four dozen Maryland taxpayers resolve their Maryland tax problems by:
  - securing refunds (9 taxpayers)
  - assisting with state audits of tax returns (35 taxpayers)
  - assisting with innocent spouse claim (2 taxpayers); and
  - assisting with a Maryland Tax Court case (1 taxpayer).

Since inception, we have also helped some five dozen Maryland residents (60 taxpayers) to repay their outstanding MD taxes by setting up payment plans, filing Offers-in-Compromise, and requesting hardship status.

The clients we have served hail from all over the state. The counties of residence included in our client profiles include Anne Arundel, Baltimore County, Baltimore City, Caroline, Carroll, Cecil, Charles, Frederick, Harford, Howard, Montgomery, Prince George's, Queen Anne, St. Mary's, and Talbot.

Finally, it is worth mentioning that our clinic's impact is not just significant, but also expeditious. Most of our cases are closed within a year or less.

We are excited to further our work and to continue to support Marylanders in resolving state related tax issues which proves beneficial not only to our citizens but to the state as well. SB1142 ensures that hard-working Marylanders with tax disputes get the representation they deserve. I strongly urge the Committee to provide a favorable report on SB1142.

Thank you for your consideration.

A handwritten signature in blue ink, appearing to read "Renée H. H. H. H." with a stylized, cursive script.