

**TESTIMONY OF JANICE SHIH  
DIRECTOR, LOW INCOME TAXPAYER CLINIC  
UNIVERSITY OF BALTIMORE SCHOOL OF LAW**

**IN SUPPORT OF HB 451**

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

**February 8, 2024**

Good afternoon Chair Atterbeary, Vice Chair Wilkins and members of the Ways and Means Committee. My name is Janice Shih, and I am the Director of the Low Income Taxpayer Clinic (LITC) at the University of Baltimore School of Law. Thank you for this opportunity to testify in support of House Bill 451.

I am proud to support the Comptroller's legislation to provide additional funding for the Tax Clinics for Low-Income Marylanders Fund and the CASH Campaign. Today I join my colleagues from the University of Maryland, Maryland Volunteer Lawyers Service, and the CASH Campaign in advocating for the passage of this important legislation.

Prior funding from your committee enabled three different Maryland LITCs to expand and enhance our current work with low income Maryland taxpayers with tax disputes. The University of Baltimore's LITC chose to focus on outreach and education.

This past year, UB undertook a major initiative to reach the new arrivals and New Americans population residing in Maryland. Maryland has always been home to a substantial number of refugees, immigrants, and immigrant communities, as well as home to multiple U.S. Department of State refugee resettlement partners. To serve this population, UB created the Tax Assistance Project for Immigrants and Refugees (or TAPIR) and reached out to various stakeholders serving this population. To complement our outreach, we created a bilingual top "10 Tax Tips for Immigrants and Refugees" trifold brochure translated into 13 different languages (Spanish, French, Ukrainian, Pashto, Dari, Arabic, Nepali, Russian, Tigrayan, Amharic, Swahili, Korean and Chinese) for mass distribution in Baltimore and throughout Maryland. These trifold brochures, both hard copies slated for printing next week and digital versions, will be distributed to libraries, immigrant and refugee organizations, ESL classes, educational institutions, and community- and faith-based organizations for this 2024 tax season. Not only does the trifold provide important tax information, but it was designed as an English-language learning tool due to its bilingual format. We continue to make inroads into the immigrant communities through presentations to members of over 50 organizations serving these various populations, participation in local coalitions and events, individual client tax assistance, and responding to inquiries from the community. Through our work, we proactively encourage tax compliance and facilitate tax administration, which ultimately benefits the State of Maryland

by increasing tax revenue and providing more accurate tax filing, resulting in fewer future tax problems to resolve.

Because of the generosity of the Maryland state grant, UB hired an additional highly-qualified staff person to increase our capacity to assume more complex Maryland Tax Court cases. Through this initiative we plan to develop a closer relationship with the Maryland Tax Court in order to assist pro se petitioners (individuals without legal representation) and reduce the Court's caseload.

UB's LITC also partnered with UB's Second Chance program, a community re-entry program through education. Although many of these former inmates receive grants and are employed, few have knowledge on filing taxes and repercussions if they don't. Through presentations and individual counseling, we hope to prevent former inmates from future tax trouble. In addition, UB is assisting several current inmates seeking pandemic stimulus checks. This is important as it funnels money back into the local economy while enhancing family stability by reducing poverty.

Since funding began, UB has assisted 47 individual clients with Maryland state issues, 37 of them with multiple years at issue. All fell within the income guidelines of 250% of poverty level, which in 2024 is an annual income of \$37,650 or \$18/hr for a single individual. We anticipate this client number to rise as we continue to broaden our outreach efforts.

Additional funding would allow UB to not only broaden our client services, but also to develop future exciting and impactful initiatives such as additional inter-institutional collaborations, student employment fellowships, and creative projects promoting student development, client services, and taxpayer advocacy.

Finally, a word of support for funding the CASH Campaign. We at UB have worked closely with CASH to get taxpayers to become filing compliant and to educate students and other taxpayers. Personally, I first learned how to read a tax return as a CASH volunteer, so the organization is near and dear to my heart! I understand first-hand the importance of the organization and the work it accomplishes in our community. Additional opportunities for tax assistance, including mobile clinics to expand population reach, benefits all Maryland residents and we would be pleased to partner with CASH on this opportunity as it supports UB's crucial mission of continued taxpayer outreach and education.

The University of Baltimore School of Law is grateful for your funding and interest in our work as we jointly serve the Maryland tax community with the State of Maryland.