

CORY V. MCCRAY
Legislative District 45
Baltimore City

DEPUTY MAJORITY WHIP

Budget and Taxation Committee

Subcommittees

Chair, Health and Human Services

Vice Chair, Capital Budget

Executive Nominations Committee

Legislative Policy Committee

Joint Committee on Gaming Oversight



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THE SENATE OF MARYLAND
ANNAPOLIS, MARYLAND 21401

Vote Yes on SB 295

Bill Title: Income Tax - Income Tax Reconciliation Program - Established (Maryland Fair Taxation for Justice-Involved Individuals Act)

Committee: Budget and Taxation Committee

Hearing Date: January 22, 2025

Dear Chair Guzzone, Vice Chair Rosapepe, and members of the Budget and Taxation Committee:

My name is Cory McCray for the record. I request a favorable vote for Senate Bill 295, titled the "Maryland Fair Taxation for Justice-Involved Individuals Act," seeks to establish the Income Tax Reconciliation Program in Maryland. This program is designed to assist individuals who have been incarcerated for at least six months but not more than ten years and are currently serving or have been released within the preceding two years. These individuals, referred to as "justice-involved individuals," often face challenges in filing state income tax returns during their incarceration.

- **Eligibility and Participation:** Justice-involved individuals who have unpaid income tax for taxable years during their incarceration can apply to the Comptroller for an installment payment plan. If approved, they can pay the unpaid taxes over a period not exceeding ten years. Additionally, the Comptroller will waive any interest and penalties that have accrued on the unpaid taxes.
- **Program Administration:** The Comptroller is responsible for administering the program and, in collaboration with the Department of Public Safety and Correctional Services, will develop an awareness campaign to inform the public and eligible individuals about the program.
- **Regulatory Framework:** The Comptroller is authorized to adopt regulations to implement the program, which may include income limitations to establish eligibility.

The primary goal of this bill is to provide a structured pathway for justice-involved individuals to address unpaid income taxes incurred during their incarceration. By offering installment payment plans and waiving interest and penalties, the program aims to reduce financial burdens and promote financial stability for these individuals, facilitating their reintegration into society.

Continued Blessings,

A handwritten signature in blue ink, appearing to read 'Cory V. McCray', with a stylized flourish at the end.

Cory V. McCray
45th District