



PREPARE
PREpare for PARole and REentry

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SB0295 - Maryland Fair Taxation for Justice-Involved Individuals Act - SUPPORT WITH AMENDMENT

As the formerly incarcerated co-founder of PREPARE, I was directly impacted by tax debt during my reentry. I will not fully narrate my experience, but I will summarize that I was never contacted by the Comptroller's Office during my incarceration, though fees and interest continued accruing on a debt I didn't know I had as I earned about \$60/month for full time work. I discovered the problem when I was released and the Comptroller's Office took all the money I'd saved for my reentry, leaving me financially dependent on my parents. Had it not been for them, I am not sure what I would have done to survive. Although my case is now paid and closed, I continue to be unable to register a vehicle due to administrative errors. I am grateful for the continuing support of my family for transportation. **This legislation is desperately needed and I urge you to work toward an effective solution this session.**

At this time, the language of this bill would not provide relief to me or anyone else I've met with tax-related reentry problems due to a web of overlapping exclusions. We continue to communicate with the Comptroller's Office, and I have hope that we will overcome the issues, including:

1. Limitation of the statute to individuals sentenced to 6 months to 10 years. This automatically excludes about 66% of the prison population from relief, although those with longer sentences will have a disproportionately larger harm.
2. Exclusion of Local Detention Centers from the language. All individuals serving a sentence of one year or less are held at LDCs (meaning nobody with a sentence of 6-12 months is actually eligible because they are later excluded). Individuals serving a sentence of a year and a day up to 3 years (two 18 month consecutive sentences) can also be held at LDCs on a judge's order and these individuals are also excluded.
3. Limitation to relief for a year in which the individual is incarcerated. It is incredibly rare for an individual to owe taxes for the year they are incarcerated. Tax returns are not even filed until April 15th of the following year, and the Notice of Income Tax Assessment could take years. Individuals usually owe for the years immediately preceding their incarceration.

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4. Limitation of this program to individuals who will owe taxes for tax years 2025-2029 means that today's Returning Citizens will not receive relief at all. Even in the unlikely scenario where someone meets all the other criteria and qualifies, they would likely be rejoining the community in the 2030's, when our current Governor (assuming reelection) is no longer in office due to term limits. Creating the policy for a program today, but kicking the implementation to the next Administration is unique and problematic.
5. Unclear statutory language around clocks, income limits, application windows, eligibility and approval. As a non-attorney advocate, it is difficult to understand, much less articulate, these issues. However, with the support of University of Baltimore Law faculty we can navigate some of these questions to make sure the policy-implementation gap is properly bridged, and I hope to be better educated through the process.