

EDUCATING AND PROMOTING MASS LIBERATION

Vote Favorable for SB295

Dear Senator Mccray and Delegate Wims, Sponsor(s)

As a Maryland resident, I am writing to express strong support for **Senate Bill 0295**, also known as the **Maryland Fair Taxation for Justice-Involved Individuals Act**, on behalf of Helping Ourselves to Transform. This vital legislation addresses a critical gap in the reentry process for justice-impacted individuals in Maryland.

In 2022, Maryland's 24 counties housed 15,637 justice-involved individuals across 24 jails, according to the National Institution of Corrections. A significant percentage of these individuals will return to their communities with unresolved tax obligations, often accompanied by penalties and interest accrued during their incarceration. Without guidance or resources to navigate the tax reconciliation process, these returning citizens face unnecessary financial and social obstacles that hinder their reintegration.

Senate Bill 0295 seeks to establish the **Income Tax Reconciliation Program**, which will provide critical support to these individuals by allowing them to address unpaid state income taxes incurred during their incarceration. This program will be a game-changer for rehabilitation, resocialization, and economic reintegration, ensuring that justice-involved individuals have a fair chance to rebuild their lives and contribute to their communities.

Key provisions of **Senate Bill 0295** include:

- Administration by the Comptroller: The Comptroller will oversee the program, with the authority to waive interest and penalties on unpaid taxes for eligible individuals.
- **Support for Missed Tax Filing:** The program addresses the unique challenges of individuals who could not file tax returns while incarcerated, allowing them to reconcile their tax obligations post-release.
- Awareness Campaign: In collaboration with the Department of Public Safety and Correctional Services, the Office of the Public Defender, Probation and Parole, and community organizations, the program will launch an awareness campaign to inform justice-impacted individuals and the public about the program's benefits.
- Annual Reporting: The bill mandates annual reporting to the General Assembly to assess the program's effectiveness.

Eligible individuals will be able to establish installment payment plans for unpaid taxes, with the possibility of waiving penalties and interest. These plans will allow repayment periods of up to 10 years, providing manageable solutions for returning citizens. The program applies to taxable years from 2025 to 2029, and individuals will have up to two years after release from the Department of Public Safety and Correctional Services (DPSCS) or the Bureau of Prisons (BOP) to apply.

The Maryland Fair Taxation for Justice-Involved Individuals Act represents a compassionate and practical step toward justice and equity for those transitioning back into society. It aligns with our collective mission to create opportunities for all Maryland residents, especially those who have faced systemic barriers.

On behalf of Myself and Helping Ourselves to Transform, we ask that this bill be voted FAVORABLE and ensure its swift passage. This bill is about giving justice-impacted individuals a fair chance to thrive and contribute to the economic and social fabric of Maryland.

Thank you for your attention to this critical matter. Please feel free to contact me directly if you have any questions or require additional information.

Sincerely,

Dr. Carmen Johnson

202-674-6300

Founder,