

HB0634_RichardKaplowitz_FAV

02/06/2025

Richard Keith Kaplowitz
Frederick, MD 21703

TESTIMONY ON HB#/0634- POSITION: FAVORABLE

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

TO: Chair Atterbeary, Vice Chair Wilkins, and members of the Ways & Means Committee

FROM: Richard Keith Kaplowitz

My name is Richard Keith Kaplowitz. I am a resident of District 3, Frederick County. I am submitting this testimony in support of HB#/0634, Income Tax - Income Tax Reconciliation Program - Established (Maryland Fair Taxation for Justice-Involved Individuals Act)

This is a bill that recognizes that persons involved in our criminal justice system may be unable to pay income tax related debt due to that involvement. It provides economic justice for those persons so that they can fulfill their financial obligations but not be penalized for failure to pay their entire amounts due when circumstances interfere with doing so.

This bill creates the Income Tax Reconciliation Program in the State to allow certain justice-involved individuals to establish installment payment plans and receive a waiver of any interest and penalties that accrue for unpaid income tax due for a taxable year beginning after December 31, 2024, but before January 1, 2030. It designates the Comptroller as the required person to administer the Program. It further requires the Comptroller, in collaboration with the Department of Public Safety and Correctional Services, to develop an awareness campaign about the Program. Programs established to help the designated recipients only work if they are aware of its existence so they can take advantage of it.

I respectfully urge this committee to return a favorable report on HB#/0634.