

Testimony of a Protected Whistleblower - Favorable

SB 766 – Taxes- Whistleblower Reward Program

I offer this testimony as a whistleblower protected under Maryland’s Whistleblower Reward Program, [Maryland Tax-General Code §1-401](#), *et seq.* Maryland adopted this first-of-its-kind state tax whistleblower program effective October 1, 2021. As the first whistleblower under this program, my experience demonstrates the urgent need for legislative guidance provided by SB 766 to ensure fair and proper administration of the program.

SB 766 Directs Full Implementation of the Program

Most importantly, SB 766 directs the Office of the Comptroller to fully implement the Whistleblower Reward Program as to both taxes administered by the Comptroller and taxes administered by other agencies. While current law extends the program to both tax types, the Comptroller’s Office has struggled to fully implement the program as to taxes administered by other agencies.

Orderly Transition to Common Conditions for Both Tax Types

Current law imposes different thresholds depending on whether the tax is administered by the Comptroller or administered by another agency. The bill creates a common set of thresholds, phasing them in to protect the vested rights of current whistleblowers.

Information Sharing Responsibilities

Current law does not address the flow of information to the Comptroller’s Office when the tax at issue is administered by another agency. The bill states the responsibility of the other agency to provide essential information to the Comptroller’s Office.

Determination of Eligibility

Current law leaves the determination whether a whistleblower is entitled to an award to the Comptroller’s Office for all tax types. The bill directs the agency responsible for administering the tax to determine the whistleblower’s eligibility for an award.

Appeals

The bill clarifies that any challenges to a determination by the Office of the Comptroller or other agency under the program will be heard by the Office of Administrative Hearings.

Importance of a Fully, Fairly and Properly Implemented Program

From personal experience, I can assure you that it is extremely stressful to be a whistleblower. Whistleblowers depend on the full, fair and proper implementation of protective statutes such as this one to safeguard their identities and give them recourse when suffering unlawful retaliation. SB 0766 is a major step in fostering trust in Maryland’s Whistleblower Reward Program.