

# **SB 798 Downey.pdf**

Uploaded by: Sherry Nickerson

Position: FAV



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March 9, 2022

The Honorable Guy Guzzone, Chair  
The Honorable James Rosapepe, Vice Chair Senate Budget  
and Taxation Committee  
Miller Senate Office Building, 3 West Wing  
11 Bladen Street  
Annapolis, MD 21401

Re: S.B. 798, Sales and Use Tax – Vendor Collection Credit – Alteration

Chair Guzzone, Vice-Chair Rosapepe and Members of the Senate Budget and Taxation Committee:

My name is David Downey, Managing Director with Cushman and Wakefield and Chair Emeritus of the Board of Goodwill Industries of the Chesapeake. I have been involved with Goodwill for nearly 20 years.

The Board and staff of Goodwill Industries of the Chesapeake are strong supporters of this legislation. The purpose of this bill is to allow for qualified job training organizations to keep the taxes that are currently remitted to the state through the sale of donated goods, permitting them to further invest in their communities through workforce development programs. Sales tax has already been paid with the original purchase of these goods.

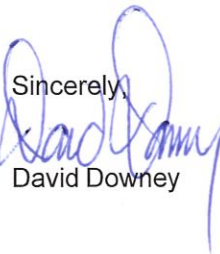
Goodwill services to those in need include job readiness training, job placement and retention, remedial education, skills training and several pre-apprenticeship programs. We have added remedial education and skills training to the portfolio of services to help participants gain access to middle skill jobs. Our research indicates that there are more than 82,000 people over the age of 25 in the City of Baltimore without a high school diploma or GED. The unemployment rate for this group of people without a high school education is over 20%! That is four times the Baltimore City rate of 3.5% and over four times the rate for the State of Maryland%.

In June 2018, MSDE and DOL approved Goodwill's application to open The Excel Center; a school where adults without a high school education can earn their diploma. Its concept is unlike any current adult education program in Maryland. Students will attend classes as prescribed by a curriculum approved by MSDE. Remedial and basic high school course work will be balanced with tangible job skills training and dual credit college level coursework.

Students will participate in high quality, deliberate instruction to build basic skills and access the secondary-level instruction that leads to a diploma.

This tax credit will allow Workforce Development agencies, like Goodwill, to expand their capacity with programs like The Excel Center and provide a prepared workforce in the state, thus helping to improve our economy and tax base.

I urge a favorable report on HB 1264.

Sincerely,  
  
David Downey

# **SB 798 Farrow.pdf**

Uploaded by: Sherry Nickerson

Position: FAV



March 9, 2022

The Honorable Guy Guzzone, Chair  
The Honorable James Rosapepe, Vice Chair  
Senate Budget and Taxation Committee  
Miller Senate Office Building, 3 West Wing  
11 Bladen Street  
Annapolis, MD 21401

**Re: S.B. 798, Sales and Use Tax – Vendor Collection Credit – Alteration**

Chair Guzzone, Vice-Chair Rosapepe and Members of the Senate Budget and Taxation Committee:

I am Olivia Farrow and I am writing in support of SB 798 as Vice-Chair of the Board of Goodwill Industries of the Chesapeake.

Goodwill Industries of the Chesapeake is a strong supporter of this legislation. The purpose of this bill is to allow for qualified job training organizations to keep the taxes that are currently remitted to the state through the sale of donated goods, permitting them to further invest in their communities through workforce development programs. This bill would impact residents throughout the State of Maryland by allowing qualified job training organizations to increase their capacity by providing access to quality remedial education, pre-apprenticeships and access to in-demand skills training and careers.

In addition to workforce development services, Goodwill's ultimate goal is to open The Excel Center in Baltimore City, an adult high school that would allow individuals twenty-one years of age and over the opportunity to obtain their high school diploma through an accelerated two-year program, while simultaneously engaging in job training. This educational attainment pathway would increase the access our participants have to apprenticeships and employment opportunities.

Research shows that underrepresented and minority student groups are more likely to drop out of school. Academically low-achieving students, students with disabilities, and other at-risk youth all have higher rates of not completing school than others. With its focus on persons over age 21 who have not graduated from high school, adult high schools will intentionally seek out prospective students from these underrepresented and marginalized groups. With 82,000 persons over the age

of 25 in Baltimore City without a high school diploma or GED and the number growing each year, the pool of prospective students to fill available seats is substantial.

This is a proven model. Excel Centers operated by Goodwills around the country graduated 1,621 students during the 2018-19 school year. Overall, Excel Centers have now graduated more than 6,300 students since its first school opened ten years ago in Indianapolis. There are now 31 schools across 5 states and the District of Columbia.

Attaining a high school diploma increases a person's income by an average of \$9,000 per year. The average Excel Center has approximately 150 graduates each year.

This tax credit would provide financial support toward operationalizing the Excel Center model in Maryland. We urge a favorable report on SB 798.

Sincerely,



Olivia Farrow

Vice Chair, Goodwill Industries of the Chesapeake

**SB 798 Foss.pdf**

Uploaded by: Sherry Nickerson

Position: FAV

March 9, 2022

The Honorable Guy Guzzone, Chair  
The Honorable James Rosapepe, Vice Chair  
Senate Budget and Taxation Committee  
Miller Senate Office Building, 3 West Wing  
11 Bladen Street  
Annapolis, MD 21401

**Re: S.B. 798, Sales and Use Tax – Vendor Collection Credit – Alteration**

Chair Guzzone, Vice-Chair Rosapepe and Members of the Senate Budget and Taxation Committee:

My name is Joe Foss, a member of the Board of Directors and the Finance and Audit Committee of Goodwill of the Chesapeake. I have been a member for the past 18 months. I would like to share my perspective.

After 21 years in commercial banking ( my last position as Chairman and CEO of First American Bank of Washington DC [ now Wells Fargo ] ), 14 years as Vice Chairman and Chief Operating Officer of the Baltimore Orioles, 10 years of business consulting at the accounting firm SC&H, 5 years as Vice Chairman of Geppi Family Enterprises, and retired since 12/31/2020, I offer the following:

The Goodwill of the Chesapeake is as well run as any middle market company as I have seen. This includes both for profit companies as well as non-profit organizations. They regularly and effectively execute their mission. They are fiscally responsible. They only spend money based on their resources. The executive leadership team members are not only committed to the mission of the Goodwill, but they are experienced professionals in their own fields of expertise.

Others have already written their support for the passage of S.B. 798, Sales and Use Tax - vendor Collection Credit- Alteration. I write not only to offer my support, but to add the perspective that this Goodwill will continue to be a responsible fiduciary of the funds from the State of Maryland.

Thank you

Joe Foss



**SB 798 Jacobson.pdf**

Uploaded by: Sherry Nickerson

Position: FAV

**JEFF JACOBSON, ESQUIRE, CPA**  
**TREASURER**  
**GOODWILL INDUSTRIES OF THE CHESAPEAKE**

March 7, 2022

The Honorable Guy Guzzone, Chair  
The Honorable James Rosapepe, Vice Chair  
Senate Budget and Taxation Committee  
Miller Senate Office Building, 3 West Wing  
11 Bladen Street  
Annapolis, MD 21401

**Re: S.B. 798, Sales and Use Tax – Vendor Collection Credit – Alteration**

Chair Guzzone, Vice-Chair Rosapepe and Members of the Senate Budget and Taxation Committee:

My name is Jeff Jacobson, current Treasurer and former Chair of the Board of Goodwill Industries of the Chesapeake. I have been involved with Goodwill for over 15 years.

Goodwill Industries of the Chesapeake is a strong supporter of SB 798 which allows qualified job training organizations to retain the sales tax revenue that are currently remitted to the state through the sale of goods donated to those organizations. These retained funds are then invested back into the communities served through workforce development programs.

Since 1919, Goodwill Industries of the Chesapeake has provided comprehensive job readiness services for those with the least access to employment opportunity. The main career center, located in downtown Baltimore, provides job readiness training, case management, GED and skills training, job placement and retention, and transitional employment opportunities. All programs are provided at no cost to participants and collectively serve more than 4,000 new individuals annually.

In the past few years, Goodwill has been working to develop an adult high school. Known as the Goodwill Excel Center, this school follows other Goodwill successful models and is designed unlike any current adult education program in Maryland. Through a blend of traditional high school course requirements, students earn credentials that increase access to higher education, employment with higher wages, and increased career prospects. Students will be able to attend classes in the morning, afternoon and/or evening, five days a week, 12 months a year. From its downtown Baltimore location, the Excel Center will address critical non-academic barriers to employment opportunity, such as transportation, childcare, reliable housing, mental and physical health. Adult high schools offer services and opportunities that prepare its students for careers in middle skill industry sectors that pay a family sustaining wage.

This tax credit, being adjusted through SB 798, will allow Workforce Development agencies, like Goodwill, to expand their capacity with programs like The Excel Center and provide a broader prepared workforce in the state, thus helping to improve the lives of many, as well as our economy.

I respectfully urge a favorable report on SB 798. Thank you.

Sincerely,

Jeff Jacobson, Esquire, CPA

**SB 798 Kenderdine.pdf**

Uploaded by: Sherry Nickerson

Position: FAV

**R. DEAN KENDERDINE**  
**7100 WHEELER PARK CIRCLE**  
**EASTON, MD 21601**

March 9, 2022

The Honorable Guy Guzzone, Chair  
The Honorable James Rosapepe, Vice Chair  
Senate Budget and Taxation Committee  
Miller Senate Office Building, 3 West Wing  
11 Bladen Street  
Annapolis, MD 21401

**Re: S.B. 798, Sales and Use Tax – Vendor Collection Credit – Alteration**

Chair Guzzone, Vice-Chair Rosapepe and Members of the Senate Budget and Taxation Committee:

My name is Dean Kenderdine, member and former Chair of the Board of Goodwill Industries of the Chesapeake. I have been involved with Goodwill for over 20 years.

Goodwill Industries of the Chesapeake is a strong supporter of SB 798 which allows qualified job training organizations to retain the sales tax revenue that are currently remitted to the state through the sale of goods donated to those organizations. These retained funds are then invested back into the communities served through workforce development programs.

Since 1919, Goodwill Industries of the Chesapeake has provided comprehensive job readiness services for those with the least access to employment opportunity. The main career center, located in downtown Baltimore, provides job readiness training, case management, GED and skills training, job placement and retention, and transitional employment opportunities. All programs are provided at no cost to participants and collectively serve more than 4,000 new individuals annually.

In the past few years, Goodwill has been working to develop an adult high school. Known as the Goodwill Excel Center, this school is designed unlike any current adult education program in Maryland. Through a blend of traditional high school course requirements, students earn credentials that increase access to higher education, employment with higher wages, and increased career prospects. Students will be able to attend classes in the morning, afternoon and/or evening, five days a week, 12 months a year. From its downtown Baltimore location, the Excel Center will address critical non-academic barriers to employment opportunity, such as transportation, childcare, reliable housing, mental and physical health. Adult high schools offer services and opportunities that prepare its students for careers in middle skill industry sectors that pay a family sustaining wage.

This tax credit, being adjusted through SB 798, will allow Workforce Development agencies, like Goodwill, to expand their capacity with programs like The Excel Center and provide a broader prepared workforce in the state, thus helping to improve the lives of many, as well as our economy.

I respectfully urge a favorable report on SB 798. Thank you.

Sincerely,

R. Dean Kenderdine

# **SB 798 Rusyniak.pdf**

Uploaded by: Sherry Nickerson

Position: FAV



March 9, 2022

The Honorable Guy Guzzone, Chair  
The Honorable James Rosapepe, Vice Chair  
Senate Budget and Taxation Committee  
Miller Senate Office Building, 3 West Wing  
11 Bladen Street  
Annapolis, MD 21401

**Re: S.B. 798, Sales and Use Tax – Vendor Collection Credit – Alteration**

Chair Guzzone, Vice-Chair Rosapepe and Members of the Senate Budget and Taxation Committee:

My name is Lisa Rusyniak, President and CEO of Goodwill Industries of the Chesapeake. Goodwill Industries of the Chesapeake is a strong supporter of this bill.

I have worked for Goodwill for over 25 years in every role imaginable. I have been the President and CEO since 2012. This is not only my job but my passion. I often say my goal is to eliminate poverty in our community. Although it may seem like an impossible task, I truly believe the work of this organization and other workforce development agencies are one the keys to eliminating poverty by giving those who have faced hardships an opportunity to succeed.

The purpose of this bill is to allow for qualified job training organizations to keep the taxes that are currently remitted to the state through the sale of donated goods, permitting them to further invest in their communities through workforce development programs. This bill would impact thousands of individuals throughout the State of Maryland by allowing qualified job training organizations to increase their capacity by providing access to quality remedial education, apprenticeships and employer needed skills and jobs.

This tax credit is important as Goodwill provides workforce development services to the population this credit targets. In 2021, Goodwill provided 17,404 services to Baltimore and Eastern Shore residents. Goodwill offers free case management, apprenticeships, and job placement services to those with the most difficult barriers to employment. Our primary focus is on ex-offenders, people who have been chronically unemployed, receiving public assistance, and veterans. Last year, 2,569 program participants filled 916 jobs with employers throughout our territory with an average wage of \$15.16.



As we enter our 104<sup>th</sup> year of service in Central Maryland and the Eastern Shore, we hope to continue to increase the impact of the workforce development services we provide. In addition to workforce development services, Goodwill's ultimate goal is to open The Excel Center in Baltimore City, an adult high school that would allow individuals twenty-one years of age and over the opportunity to obtain their high school diploma through an accelerated two-year program, while simultaneously engaging in job training. This educational attainment pathway would increase the access our participants have to higher education, apprenticeships and employment opportunities.

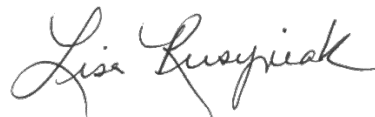
In June 2018, MSDE and DOL approved Goodwill's application to open The Excel Center. Its concept is unlike any current adult education program in Maryland. It is not a program. It is a school! Students will attend classes as prescribed by a curriculum approved by MSDE. Remedial and basic high school course work will be balanced with tangible job skills training and dual credit college level coursework. Students will participate in high quality, deliberate instruction to build basic skills and access the secondary-level instruction that leads to a diploma.

The Excel Center model began in 2010 with a single school in Indiana and now has grown to include 31 schools across five states plus Washington, D.C. The growth of The Excel Center supports thousands of adults across the nation as they work to complete their high school education, increase their independence and reach their potential. Excel Centers operated by Goodwills around the country graduated 1,621 students during the 2018-19 school year. Overall, Excel Centers have now graduated more than 6,300 students. Attaining a high school diploma increases a person's income by an average of \$9,000 per year.

This tax credit will help move families in our communities out of poverty and into prosperity, help to provide a prepared workforce in the state, thus helping to improve our economy.

We urge a favorable report on HB 1264.

Sincerely,



Lisa Rusyniak  
President and CEO