



**SB 676 - Tax Assistance for Low-Income Marylanders - Funding**  
**Senate Budget and Taxation Committee**  
**February 14, 2024**  
**Legislative Position: FAVORABLE**

Dear Chair Guzzone and members of the Committee,

The Maryland Association of Certified Public Accountants (MACPA) is a membership organization with more than 8,000 CPA members. The CPA profession's core value of serving the public interest extends beyond the marketplace. We are extremely proud of the thousands of Maryland CPAs who donate their time and financial expertise by volunteering and providing free tax preparation services.

We wish to express our support for SB 676, which focuses on tax assistance for low-income Marylanders. One significant aspect of the bill is the allocation of funds for on-demand and mobile tax clinics, providing accessible tax assistance to various communities, including seniors, rural populations, and under-resourced areas.

We strongly support the comprehensive strategy for utilizing the funds, including free volunteer income tax assistance, financial education, coaching, and connecting individuals and families to affordable financial services. Establishing the Tax Clinics for Low-Income Marylanders Fund is a commendable step in providing targeted support to the University of Maryland School of Law, the University of Baltimore School of Law, and the Maryland Volunteer Lawyers Service to operate tax clinics for low-income residents.

SB 676 will help ensure that all citizens, regardless of income, have access to professional assistance in navigating complex tax regulations. It is for these reasons we request a **favorable report** for **SB 676**.

For more information about this position, please contact [marybeth@macpa.org](mailto:marybeth@macpa.org) or Nick Manis [nmanis@maniscanning.com](mailto:nmanis@maniscanning.com).