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Budget & Taxation Committee
Miller Senate Office Building
11 Bladen Street
Annapolis, MD

Re: Letter in Support of Senate Bill 278

Dear Honorable Committee Members,

I respectfully submit this letter in support of Senate Bill (“SB”) 278, the Tax Relief & Pensions Equality for Service Members Act. I am an Associate Professor and Director of the Bob Parsons Veterans Advocacy Clinic at the University of Baltimore School of Law. I founded the clinic in 2014, and I have supervised student-attorneys in the representation of veterans in a wide variety of litigation and legislative initiatives for the last ten years. Prior to joining the faculty, I served in the U.S. Air Force Judge Advocate General Corps from 2003 to 2014, and was on the faculty at the U.S. Air Force Academy, Colorado Springs, Colorado.

I fully support the interpretations and definitions outlined in SB 278. The bill clearly defines military terms that are important in the designation of certain benefits. The bill removes previous ambiguity in military terminology. Where appropriate, the bill incorporates definitions from the U.S. Code, thereby maintaining continuity between military terminology in state and federal law.

For the above reasons, I fully endorse SB 278. Please do not hesitate to contact me with questions at hmclean@ubalt.edu.

Sincerely,

A handwritten signature in black ink that reads 'Hugh McClean'.

Hugh McClean