



Senate Bill 653

Maryland Income Tax Refunds – Warrant Intercept Program

MACo Position: **OPPOSE**

To: Budget & Taxation Committee

Date: February 12, 2014

From: Natasha Mehu

The Maryland Association of Counties **OPPOSES** Senate Bill 653. This bill would mandate that each county's law enforcement agency submit information to the Comptroller to pursue a tax refund intercept program to target individuals with certain outstanding warrants.

While the public safety goals of SB 653 are laudable, MACo believes that a statewide tax refund intercept program for all jurisdictions is premature. The "pilot" in Anne Arundel County, with its many particular details, was clearly fashioned around the scope, staff capacity, technology, and other specifics of that jurisdiction's law enforcement units. The successes of that pilot may be attributable, in part, to its tailoring to the needs and capabilities of the host county.

MACo suggests that a path forward on this issue would be to engage both local law enforcement and elected officials to craft an "opt-in" program that would allow suitable definition and implementation by each jurisdiction. A process of this sort could help counties guide the range of warrants appropriate to trigger interception. It could also help determine whether program implementation is best handled by law enforcement units either within county government or under a sheriff, as well as who should interface with the Office of the Comptroller. It would allow the counties flexibility in managing the range of other potential issues arising from a statewide option.

SB 653 would apply a tax refund intercept program across each jurisdiction, but does so without local buy-in or flexibility. MACo believes that a more locally-responsive optional program, developed with wide input, would offer the best chance for such an effort to succeed. For these reasons, MACo respectfully requests an **UNFAVORABLE** report on SB 653.