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MARYLAND TAX COURT

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CHIEF JUDGE
WALTER C. MARTZ, II
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SANDER Z. GOLDBERG
DAVID W. GREGORY
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ANTHONY C. WISNIEWSKI

MARYLAND TAX COURT
FISCAL YEAR 2023 OPERATING BUDGET
RESPONSE TO DEPARTMENT OF LEGISLATIVE SERVICES ANALYSIS

SENATE BUDGET AND TAXATION COMMITTEE
Public Safety, Transportation and Environment
Senator Cory V. McCray, Chairman
February 17, 2022

HOUSE APPROPRIATIONS COMMITTEE
Public Safety and Administration
Delegate Tony Bridges, Chairman
February 16, 2022

The Maryland Tax Court concurs with the DLS recommendation regarding the Fiscal Year 2023 operating budget.

The Court has been asked to comment on any ongoing efforts to implement regulatory change to allow for virtual hearings as an option for its constituents. The Court must rely on the Office of the Attorney General for the review and writing of its regulations. That office did propose and successfully had emergency regulations promulgated during the first year of Covid-19 pandemic. In so doing, the AG concluded that it was time for a complete overall review and rewriting of all the Court's regulations. That review is currently proceeding, and it is hopeful that new regulations will be adopted by the end of 2022.

In addition, the Department of Information Technology has offered to assist the Court in the necessary IT upgrades for virtual hearing implementation. However, with the Court's future relocation of offices to the Baltimore Central Business District, it was decided that those improvements should wait until the timing of that relocation is finalized.

The Court will continue in its efforts to meet the goals as stated in the annual MFR submission. We welcome the opportunity to address the Subcommittee and will be happy to answer any questions the members may have.

Thank you for your consideration.

Walter C. Martz, II
Chief Judge

