



---

April 16, 2025

Committee on Taxation  
100 State House Station  
Augusta, Maine 04333

**Re: Public Comment in Support of LD 1491**

Dear Senator Grohoski, Senator Cloutier, and members of the Committee on Taxation:

Today I am writing on behalf of PDS in support of LD 1491, An Act to Provide a Tax Credit for New Attorneys Practicing in Underserved Areas. There is a severe shortage of attorneys to provide public defense services throughout the State. That shortage is even more pervasive in rural areas. The ACLU sued PDS for failing to provide counsel to those who are constitutionally entitled to it. *See Robbins et al., v. Maine Commission on Public Defense Services*. Due to the lack of available counsel to provide public defense services, the Court in *Robbins* determined that Plaintiffs have been deprived of their Sixth Amendment right to counsel. PDS has been diligently working to recruit and retain attorneys. If Maine is ever going to have enough lawyers to handle all the cases in the system, we need creative solutions; LD 1491 is one such solution.

After four years of undergraduate education and three years of law school, most lawyers are drowning in student loan debt. In 2021, the American Bar Association (ABA) conducted a survey of lawyers under age 36 who had graduated law school or became licensed within the preceding 10 years.<sup>1</sup> The ABA's report on that study revealed that:

Ninety percent of respondents borrowed education loans for their J.D. or prior degrees. Of those who borrowed, between 80-90 percent indicated their student debt has in some way disrupted the trajectory of their career or personal life, or negatively impacted their financial well-being. Most borrowers reported their debt caused them to weigh salary more heavily in their job selection than they anticipated upon entering law school. *Student Debt: the Holistic Impact on Today's Young Lawyer* (2021).

The report was clear that the crushing student loan debt affects the jobs that lawyers take and affects their personal wellbeing. There are some federal programs that forgive student loan debt for public service time, but those programs don't help draw attorneys from outside Maine or keep Mainers entering the legal profession in Maine because they are available in any state. If Maine is to compete regionally and nationally to draw in, or keep, attorneys who provide legal services in underserved areas, it is imperative that Maine offer some additional incentives beyond federal programs.

Based on information obtained from the Judicial Branch, 15 lawyers have received tax credits from the Access to Justice Income Tax Credit (36 MRS § 5219-ZZ) since it was established in 2022. All 15 attorneys have provided public defense services through PDS and 14 of them still provide those services. PDS views this as an

---

<sup>1</sup> [https://www.americanbar.org/content/dam/aba/administrative/young\\_lawyers/2021-student-loan-survey.pdf](https://www.americanbar.org/content/dam/aba/administrative/young_lawyers/2021-student-loan-survey.pdf). Accessed April 16, 2025.

indication that such tax credits are effective. We should make every effort to expand such tax credits to entice lawyers to practice in underserved areas.

PDS urges this Committee to vote “Ought to Pass” on LD 1419 in some form so as to add to, expand upon, and complement 36 M.R.S. section 5219-ZZ.

Sincerely,

/s/ Jim Billings

Jim Billings