



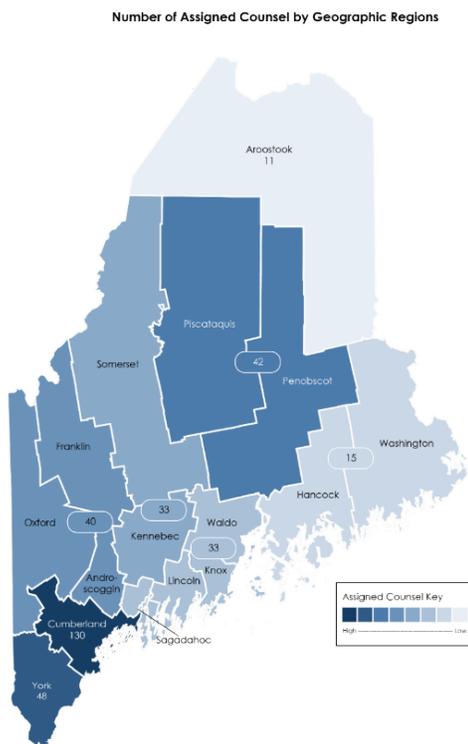
March 17, 2026

Dear Chairs Grohoski and Sayre and distinguished members of the Committee on Taxation:

I am writing in **support** of LD 883: An Act to Reduce the Tax Burden on Maine Citizens. This Bill would provide a tax credit for new attorneys who provide State funded indigent legal services and practice in underserved areas.

The Maine Commission on Public Defense Services (PDS) recruits, trains, oversees, and pays attorneys to provide Constitutionally and statutorily mandated indigent legal services. Since 2022, we have employed a small number of defenders, but the vast majority of our attorneys are in private practice (assigned counsel). As of today, we have approximately 32 employed defenders and approximately 392 assigned counsel. Passing tax incentives to attract skilled professionals to areas that are experiencing out-migration is an important tool in ensuring the right to counsel to everyone in Maine and will contribute to stabilizing the number of private attorneys in Maine.

Right now, there is a critical shortage of private attorneys willing to provide indigent legal services. This shortage is even more pronounced in rural areas. While progress has been made, there remains a list of approximately 200 people who have a constitutional and/or statutory right to counsel, but for whom no counsel was available to be assigned. Some of those individuals are in jail, pre-trial, presumed innocent as they wait for a lawyer. Others have had their children taken away from them by the State while they wait for a lawyer. There are not enough attorneys to meet the current demand for services, which leaves people in many parts of the state unable to access legal services. This Bill would incentivize attorneys to move to underserved areas. The map below shows the number of assigned counsel throughout Maine in the fall of 2025.



As depicted in this map, in the fall of 2025, there were a total of eleven assigned counsel serving the entirety of Aroostook County. Similarly, there were fifteen attorneys between all of Washington and Hancock Counties. As a comparison, Cumberland County had 130 assigned counsel.

There is another lurking issue that will create long-term challenges for the State to meet its obligations to provide indigent legal services. The median age for a PDS attorney is 52 years old. While we value the knowledge and experience of our practitioners, we need to ensure that as attorneys retire, we are able to replenish the supply. In Sagadahoc, Lincoln, Knox, Waldo, Kennebec, Somerset, Hancock, and Washington Counties, more than 50% of our attorneys are over the age of 55.

LD 883 would give attorneys a reason to invest in starting a practice in areas that tend to be overlooked by new attorneys. As you are aware, 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. 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 nationally to attract and retain attorneys who provide legal services in underserved areas, it is imperative that Maine offer additional incentives beyond federal programs.

I appreciate your consideration of this Bill and urge you to vote "ought to pass" on this critical legislation.

Thank You,

Frayla Tarpinian
Executive Director Maine Commission on Public Defense Services