



Maryland Continuing Care Residents Association Protecting the Future of Continuing Care Residents The Voice of Continuing Care Residents at Annapolis

SUBJECT: Senate Bill 202 - Department of Aging - Caregiver Expense Grant Program Established
COMMITTEES: House Appropriations Committee
The Honorable Ben Barnes, Chair
DATE: Wednesday, March 27, 2024
POSITION: **FAVORABLE**

The **Maryland Continuing Care Residents Association (MaCCRA)** is a not-for-profit organization representing the residents in continuing care retirement communities (CCRCs). Maryland has over 18,000 older adults living in CCRCs. The principal purpose of MaCCRA is to protect and enhance the rights and financial security of current and future residents while maintaining the viability of the providers whose interests are frequently the same as their residents. MaCCRA SUPPORTS efforts to enhance transparency, accountability, financial security, and preserve existing protections in law and regulation for current and future CCRC residents statewide.

On behalf of the Maryland Continuing Care Residents Association, we support Senate Bill 202. As drafted, Senate Bill 202 will allow a credit against the State income tax for qualified expenses paid or incurred by a caregiver during the taxable year in caring for a qualified family member; and defining "qualified family member" as an individual who is an immediate family member of the taxpayer, "who requires assistance with one or more daily living activities, as certified by a licensed physician, physician assistant, or registered nurse practitioner."

Many CCRC residents benefit from the services from caregivers as defined in the bill. They are frequently family members or spouses of CCRC residents, particularly those who live in "Independent Living" units in CCRCs. To the extent that this bill would apply to the caregivers of CCRC residents, it would provide additional financial relief for Seniors who often live on a fixed income. It is another important tool that would allow residents to afford their accommodations and cover the care that is needed as they age in place.

For these reasons we support Senate 202 and ask for a FAVORABLE report.

For further information please contact: Bruce Hartung, President
Maryland Continuing Care Residents Association c/o brucehartung@sbcglobal.net