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**SB 202 Income Tax - Caregivers Tax Credit  
FAVORABLE  
Senate Budget and Taxation Committee  
January 17, 2024**

Good afternoon, Chair Guzzone and members of the Senate Budget and Taxation Committee. I am Tammy Bresnahan, Senior Director of Advocacy and resident of Anne Arundel County. AARP MD and its members support SB 202 Income Tax – Caregivers Tax Credit. We thank Senator Benson sponsoring this important legislation.

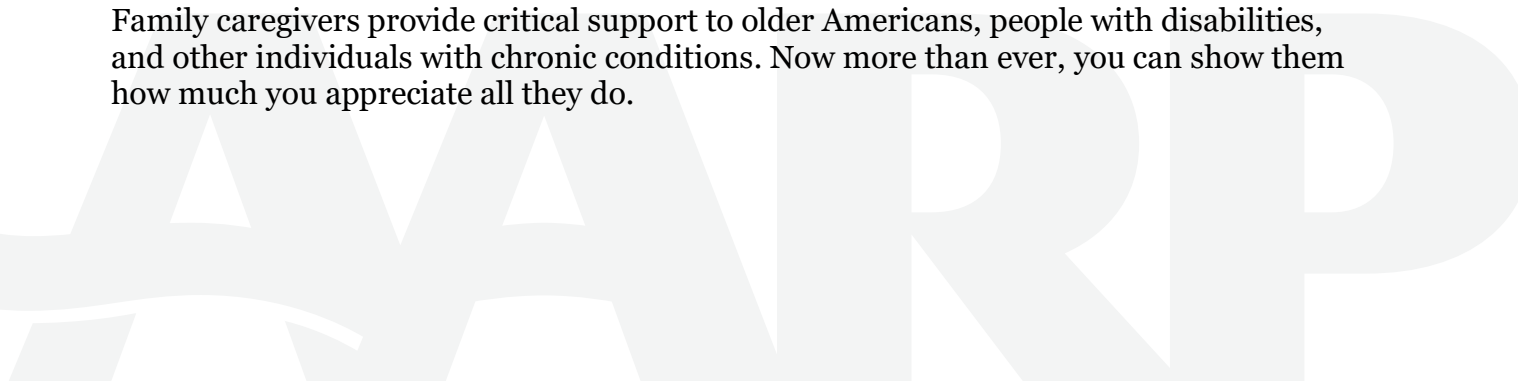
AARP is the largest nonprofit, nonpartisan organization representing the interests of Americans aged 50 and older and their families. Key priorities of our organization include helping all Marylanders achieve financial and health security and supporting safety net for seniors and low-income households in the state of Maryland is a priority.

SB 202 allows caregivers who provide care or support for one or more daily activities to a family member that is over the age of 18 years to take a credit against their State income tax equal to 30% of the qualified expenses paid or incurred that exceed \$2,000. The goods and services that may be used to calculate this tax credit are explained in the bill and the tax credit cannot exceed \$5,000 in a year

In 2023, AARP's report "Valuing the Invaluable" estimated the total cost of uncompensated care by a family caregiver in Maryland to be \$ \$12 million. Additionally, that same report indicated that a family caregiver spends over 660 hours per year caring for a loved one. Today's family caregivers come from every age, racial, and socioeconomic group, and include both men and women.

In addition to helping with daily activities, family caregivers frequently coordinate access to services and supports and provide complex health care. Many do all of this on top of managing their own lives, jobs, and often those of other family members—others must give up their employment and only source of income to meet these demands.

Family caregivers provide critical support to older Americans, people with disabilities, and other individuals with chronic conditions. Now more than ever, you can show them how much you appreciate all they do.



We ask, the Senate Budget and Taxation Committee to issue a favorable report on SB 202. If you have questions or concerns, please contact me at [tbresnahan@arp.org](mailto:tbresnahan@arp.org) or by calling 410-302-8451.