



BRANDON M. SCOTT
MAYOR

*Office of Government Relations
88 State Circle
Annapolis, Maryland 21401*

SB 202

January 17, 2024

TO: Members of the Senate Budget and Taxation Committee
FROM: Nina Themelis, Director of Mayor's Office of Government Relations
RE: Senate Bill 202 –Income Tax – Caregiver Tax Credit

POSITION: SUPPORT

Chair Guzzone, Vice Chair Rosapepe, and Members of the Committee, please be advised that the Baltimore City Administration (BCA) **supports** Senate Bill (SB) 202.

SB 202 provides a state income tax credit for qualifying expenses incurred by family caregivers supporting persons who cannot perform activities of daily living, such as feeding themselves, bathing, or transferring. Qualifying expenses include adult day care, specialized transportation, legal or financial services, and assistive care technology.

Thousands of Marylanders, particularly older adults, live with chronic medical conditions and disabilities that restrict their ability to care for themselves. Many live with their families, depending on them to provide care. For the most part, this care and its associated costs are not covered by health insurance plans, including Medicare and Medicaid. In 2021, the AARP Public Policy Institute estimated that 760,000 family caregivers in Maryland provided 710,000,000 hours of care. The uncompensated care provided by family caregivers not only allows individuals to age in their homes, it prevents unnecessary hospitalizations and nursing home placements, reducing healthcare costs, including those incurred by the Maryland Medicaid program.

Baltimore City Health Department administers federal and state programs that provide support and counseling for family caregivers. The Health Department will be prepared to work in partnership with the State Comptroller's Office to educate the City's caregivers about the opportunity for help that SB 202 will create.

For these reasons, the BCA respectfully requests a **favorable** report on SB 202.