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CF 6lr2963

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By: **Delegates Kullen, Hubbard, Anderson, Benson, Feldman, Goldwater,**
Kaiser, Lawton, Lee, Madaleno, Marriott, Murray, Patterson, Ramirez,
and V. Turner
Introduced and read first time: February 10, 2006
Assigned to: Health and Government Operations and Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Caregivers Income Protection Act - Voluntary Tax Withholding**

3 FOR the purpose of requiring the Department of Health and Mental Hygiene to
4   provide voluntary withholding of certain taxes for certain self-employed
5   providers in the Maryland Medical Assistance Program; defining certain terms;
6   and generally relating to the withholding of certain taxes and the Maryland
7   Medical Assistance Program.

8 BY adding to
9   Article - Health - General
10   Section 15-132.1
11   Annotated Code of Maryland
12   (2005 Replacement Volume and 2005 Supplement)

13   SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
14 MARYLAND, That the Laws of Maryland read as follows:

15 **Article - Health - General**

16 15-132.1.

17   (A)   (1)   IN THIS SECTION, "SELF-EMPLOYED PROVIDER" MEANS AN
18 INDIVIDUAL WHO PROVIDES HEALTH CARE SERVICES TO PROGRAM RECIPIENTS BUT
19 IS NOT EMPLOYED BY AN AGENCY.

20   (2)   "SELF-EMPLOYED PROVIDER" INCLUDES CONSUMER-EMPLOYED
21 ATTENDANTS, PERSONAL CARE AIDES, PERSONAL CARE PROVIDERS, AND RESPITE
22 CARE WORKERS PARTICIPATING IN:

23   (I)   THE HOME- AND COMMUNITY-BASED SERVICES WAIVER FOR
24 OLDER ADULTS PROGRAM; OR

25   (II)   THE MEDICAL ASSISTANCE PERSONAL CARE PROGRAM.

1   (B)   TO THE EXTENT ALLOWED UNDER FEDERAL LAW, THE DEPARTMENT
2 SHALL PROVIDE VOLUNTARY WITHHOLDING OF ANY APPLICABLE FEDERAL AND
3 STATE TAXES FOR SELF-EMPLOYED PROVIDERS.

4   (C)   NOTHING IN THIS SECTION SHALL BE CONSTRUED TO ALTER A
5 SELF-EMPLOYED PROVIDER'S CONTRACTUAL RELATIONSHIP WITH THE
6 DEPARTMENT OR TO CONFER TO THE SELF-EMPLOYED PROVIDER ANY STATUS OF
7 EMPLOYMENT OR BENEFITS COMMENSURATE WITH THAT STATUS.

8   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
9 October 1, 2006.