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By: **Delegates Kullen, Hubbard, Anderson, Benson, Feldman, Goldwater,  
Kaiser, Lawton, Lee, Madaleno, Marriott, Murray, Patterson, Ramirez,  
and V. Turner V. Turner, and Cardin**

Introduced and read first time: February 10, 2006

Assigned to: Health and Government Operations and Ways and Means

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 22, 2006

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CHAPTER \_\_\_\_\_

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 a~~  
6 certain term; providing for a delayed effective date; and generally relating to the  
7 withholding of certain taxes and the Maryland 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) (+) IN THIS SECTION, "SELF-EMPLOYED PROVIDER" MEANS AN  
18 INDIVIDUAL WHO:

1           (1)     PROVIDES HEALTH CARE SERVICES AS AN ATTENDANT, PERSONAL  
2 CARE AIDE, PERSONAL CARE PROVIDER, OR RESPITE CARE WORKER TO PROGRAM  
3 RECIPIENTS BUT IS NOT EMPLOYED BY AN AGENCY.

4           (2)     ~~"SELF EMPLOYED PROVIDER" INCLUDES CONSUMER EMPLOYED~~  
5 ~~ATTENDANTS, PERSONAL CARE AIDES, PERSONAL CARE PROVIDERS, AND RESPITE~~  
6 ~~CARE WORKERS PARTICIPATING IN:~~

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

9                   (II)    THE MEDICAL ASSISTANCE PERSONAL CARE PROGRAM; AND

10           (2)     IS NOT EMPLOYED BY AN AGENCY.

11    (B)     TO THE EXTENT ALLOWED UNDER FEDERAL LAW, THE DEPARTMENT  
12 SHALL PROVIDE VOLUNTARY WITHHOLDING OF ~~ANY APPLICABLE~~ FEDERAL INCOME  
13 TAXES UNDER THE INTERNAL REVENUE CODE AND STATE INCOME TAXES UNDER  
14 TITLE 10 OF THE TAX - GENERAL ARTICLE FOR SELF-EMPLOYED PROVIDERS.

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

19    SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
20 ~~October 1, 2006~~ January 1, 2007.