

ENROLLED BILL

-- Budget and Taxation/Health and Government Operations
and Ways and Means --

Introduced by **Senators Exum, Britt, Currie, Giannetti, Green, Grosfeld,
Hollinger, Hughes, Lawlah, Pinsky, ~~and Teitelbaum~~ Teitelbaum, Jones,
and McFadden**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this
____ day of _____ at _____ o'clock, ____ M.

President.

CHAPTER _____

1 AN ACT concerning

2 ~~**Maryland Medical Assistance Program – Self-Employed Providers**~~
3 ~~**Caregivers Income Protection Act - Voluntary Tax Withholding**~~

4 FOR the purpose of requiring the Department of Health and Mental Hygiene to
5 provide voluntary withholding of certain taxes for certain self-employed
6 providers in the Maryland Medical Assistance Program; defining a certain term;
7 providing for a delayed effective date; and generally relating to the withholding
8 of certain taxes and the Maryland Medical Assistance Program.

9 BY adding to
10 Article - Health - General
11 Section 15-132.1
12 Annotated Code of Maryland
13 (2005 Replacement Volume and 2005 Supplement)

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

3 **Article - Health - General**

4 15-132.1.

5 (A) ~~(A)~~ IN THIS SECTION, "SELF-EMPLOYED PROVIDER" MEANS AN
6 INDIVIDUAL WHO:

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

10 ~~(2) "SELF-EMPLOYED PROVIDER" INCLUDES CONSUMER EMPLOYED~~
11 ~~ATTENDANTS, PERSONAL CARE AIDES, PERSONAL CARE PROVIDERS, AND RESPITE~~
12 ~~CARE WORKERS PARTICIPATING IN:~~

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

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

16 (2) IS NOT EMPLOYED BY AN AGENCY.

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

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

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