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By: **Senators Exum, Britt, Currie, Giannetti, Green, Grosfeld, Hollinger,  
Hughes, Lawlah, Pinsky, and Teitelbaum**

Introduced and read first time: February 3, 2006

Assigned to: Budget and Taxation

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A BILL ENTITLED

1 AN ACT concerning

2 **Maryland Medical Assistance Program - Self-Employed Providers -**  
3 **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 and generally relating to the withholding of certain taxes and the Maryland  
8 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)

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

16 **Article - Health - General**

17 15-132.1.

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

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

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

26 (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.