

SB0202/943920/1

BY: Budget and Taxation Committee

AMENDMENTS TO SENATE BILL 202
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, strike “**Income Tax**” and substitute “**Department of Aging**”; in the same line, strike “**Tax Credit**” and substitute “**Expense Grant Program – Established**”; in line 3, strike “allowing certain caregivers a credit against the State income tax” and substitute “**establishing the Caregiver Expense Grant Program in the Department of Aging to award grants to certain caregivers**”; in line 4, strike “during a taxable year” and substitute “**by the caregivers**”; in lines 5 and 6, strike “an income tax credit for caregivers” and substitute “**the Caregiver Expense Grant Program**”; and strike in their entirety lines 7 through 11, inclusive, and substitute:

“BY adding to

Article – Human Services

Section 10–1202

Annotated Code of Maryland

(2019 Replacement Volume and 2023 Supplement)”.

AMENDMENT NO. 2

On page 1, in line 14, strike “**Tax – General**” and substitute “**Human Services**”; and in line 15, strike “**10–758.**” and substitute “**10–1202.**”.

On page 2, in line 3, after “**(5)**” insert “**“PROGRAM” MEANS THE CAREGIVER EXPENSE GRANT PROGRAM.**”

(6)”.

On page 3, in lines 3 and 11, strike “**(6)**” and “**(7)**”, respectively, and substitute “**(7)**” and “**(8)**”, respectively; in lines 4 and 5, strike “**LAST DAY OF THE TAXABLE YEAR**”

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IN WHICH” and substitute “DAY THAT”; in line 13, after “(B)” insert “THERE IS A CAREGIVER EXPENSE GRANT PROGRAM IN THE DEPARTMENT.”

(C)”;

in the same line, strike “A CAREGIVER” and substitute “THE DEPARTMENT”; strike beginning with “CLAIM” in line 14 down through “SECTION” in line 15 and substitute “AWARD A GRANT TO A CAREGIVER”; in line 16, strike “DURING THE TAXABLE YEAR” and substitute “BY THE CAREGIVER”; in line 21, strike “(C)” and substitute “(D) A CAREGIVER SHALL APPLY FOR A GRANT UNDER THE PROGRAM IN THE FORM AND MANNER THE DEPARTMENT REQUIRES.”

(E)”;

in lines 22 and 25, in each instance, strike “TAX CREDIT” and substitute “GRANT”; in line 22, strike “(B)” and substitute “(C)”; in lines 23 and 24, strike “DURING THE TAXABLE YEAR” and substitute “BY THE CAREGIVER”; in line 25, strike “TAXABLE” and substitute “FISCAL”; in line 26, after “EXCEED” insert “\$2,500.”; and strike beginning with “THE” in line 26 down through “YEAR.” in line 29.

On page 4, strike in their entirety lines 1 and 2; in line 3, strike “(D)” and substitute “(F) FOR ANY FISCAL YEAR, THE GOVERNOR MAY INCLUDE IN THE ANNUAL BUDGET BILL AN APPROPRIATION OF UP TO \$5,000,000 TO THE PROGRAM.”

(G)”;

in the same line, strike “COMPTROLLER” and substitute “DEPARTMENT”; and in line 6, strike “, and shall be applicable to all taxable years beginning after December 31, 2023”.