

# SENATE BILL 151

Q3  
SB 104/25 – B&T

(PRE-FILED)

6lr1450

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By: Senator Folden

Requested: October 29, 2025

Introduced and read first time: January 14, 2026

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Credit for Individuals Residing With and Caring for Elderly**  
3 **Parents**

4 FOR the purpose of allowing a credit against the State income tax for an individual who  
5 resides with and provides care for a certain elderly parent during the taxable year  
6 under certain circumstances; making the credit refundable; and generally relating  
7 to a State income tax credit for individuals who reside with and provide care for  
8 elderly parents.

9 BY adding to

10 Article – Tax – General  
11 Section 10-758  
12 Annotated Code of Maryland  
13 (2022 Replacement Volume and 2025 Supplement)

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

16 **Article – Tax – General**

17 **10-758.**

18 **(A) IN THIS SECTION, “PARENT” MEANS AN INDIVIDUAL AT LEAST 70 YEARS**  
19 **OLD WHO IS A BIOLOGICAL OR ADOPTIVE PARENT OF AN INDIVIDUAL.**

20 **(B) SUBJECT TO THE LIMITATIONS OF THIS SECTION, AN INDIVIDUAL MAY**  
21 **CLAIM A CREDIT AGAINST THE STATE INCOME TAX IN AN AMOUNT EQUAL TO \$3,000**  
22 **IF THE INDIVIDUAL:**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (1) RESIDES IN THE SAME PRINCIPAL RESIDENCE AS THE  
2 INDIVIDUAL'S PARENT FOR AT LEAST 6 MONTHS DURING THE TAXABLE YEAR;

**4 (3) IS NOT A DEPENDENT OF ANOTHER TAXPAYER; AND**

5 (4) SUBJECT TO SUBSECTION (D) OF THIS SECTION, HAS FEDERAL  
6 ADJUSTED GROSS INCOME THAT DOES NOT EXCEED:

**7 (I) \$92,000 FOR AN INDIVIDUAL TAX RETURN; OR**

8 (II) \$143,000 FOR A JOINT TAX RETURN.

9 (C) (1) AN INDIVIDUAL MAY CLAIM A CREDIT UNDER THIS SECTION FOR  
10 MORE THAN ONE PARENT.

17 (D) (1) FOR EACH TAXABLE YEAR BEGINNING AFTER DECEMBER 31,  
18 2025, THE MAXIMUM INCOME THRESHOLDS UNDER SUBSECTION (B) OF THIS  
19 SECTION SHALL BE INCREASED BY AN AMOUNT EQUAL TO THE PRODUCT OF THE  
20 MAXIMUM INCOME THRESHOLDS AND COST-OF-LIVING ADJUSTMENT SPECIFIED IN  
21 THIS SUBSECTION.

31 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
32 1, 2026, and shall be applicable to all taxable years beginning after December 31, 2025.