



Board of Pharmacy

Larry Hogan, Governor · Boyd K. Rutherford, Lt. Governor · Dennis R. Schrader, Secretary

Jennifer L. Hardesty, Board President – Deena Speights-Napata, Executive Director

March 2, 2022

The Honorable Guy Guzzone
Chair, Senate Budget and Taxation Committee
3 West Miller Senate Office Building
Annapolis, MD 21401

RE: Senate Bill 623 – Income Tax – Subtraction Modification – Income of Health Care Workers - Letter of Support with Amendments

Dear Chairman Guzzone and Committee Members:

The Maryland Board of Pharmacy (the Board) is submitting this Letter of Support with Amendment for Senate Bill (SB) 623 – Income Tax – Subtraction Modification – Income of Health Care Workers.

SB 623 will allow certain health care workers to take a taxable deduction in an amount equal to \$25,000 from their federal adjusted gross income to determine their Maryland adjusted gross income for a taxable year beginning after December 31, 2020, but before January 1, 2023. SB 623 will extend the tax deduction to certain licensed or certified health care workers who provide primary care, behavioral health services, or dental services.

It is the Board's desire that pharmacists, pharmacy interns, pharmacy students participating in an experiential learning program, and pharmacy technicians be included in SB 623. As written, SB 623's definition of a "health care worker" does not include an individual involved in the provision of pharmaceutical services. Pharmaceutical services are integral to the care of many patients; therefore, "pharmaceutical services" should be included as a qualifying care category.

The Board recommends a favorable report on SB 623 with the proposed amendment. If you would like to discuss this further, please do not hesitate to contact me at deena.speights-napata@maryland.gov / (410) 764 – 4753.

Sincerely,

Deena Speights-Napata, MA
Executive Director

Jennifer L. Hardesty,
PharmD, FASCP
President

The opinion of the Board expressed in this document does not necessarily reflect that of the Department of Health or the Administration.

AMENDMENTS:

- Page 2, line 9, delete “or.”
- Page 2, line 10, delete the period after “dental services,” insert a semicolon, and insert “OR.”
- Page 2, line 11, move the text on line 11 to line 12.
- Page 2, line 11, insert “PHARMACEUTICAL SERVICES.”