



Board of Nursing

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

February 23, 2022

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

RE: Senate Bill 623 – Income Tax – Subtraction Modification – Income of Health Care Workers

Dear Chairman Guzzone and Committee Members:

The Maryland Board of Nursing (the Board) respectfully submits this letter of support with amendments for Senate Bill (SB) 623 – Income Tax – Subtraction Modification – Income of Health Care Workers. This bill allows, for certain taxable years, a subtraction modification under the Maryland income tax for certain income earned by certain health care workers.

The Board strongly supports nurses receiving a tax modification for their hard work and sacrifice during and in the midst of the pandemic. The state of Maryland has encountered many turbulent changes and has been greatly impacted within the last few years. Nursing personnel, however, have adapted and persistently worked to overcome barriers to providing high quality care to patients across all fields of specialty and with varying health complexities. As the pandemic continues, the Board believes it is imperative to incentivize and reward our essential healthcare workers so they are both drawn to the field and remain in practice long after the pandemic ends.

The Board believes, however, that the tax modification should include other fields of specialty outside of primary care, behavioral health, and dentistry. Healthcare workers administering emergency, intensive care, and long-term care services should also be eligible to receive a tax modification of \$25,000. The pandemic has substantially impacted these areas, and Maryland’s most vulnerable and ill patients have relied on healthcare workers to provide these services. As such, the Board has provided the following amendments to reflect this provision appropriately.

Section 10-207 of the Tax – General Article. On page 2. Lines 6 – 7.

1. PRIMARY CARE, INCLUDING OBSTETRICS, GYNECOLOGICAL SERVICES, OR PEDIATRIC SERVICES [, GERIATRIC SERVICES];

Section 10-207 of the Tax – General Article. After Line 10. Add:

4. EMERGENCY SERVICES

5. INTENSIVE CARE SERVICES

6. GERIATRIC OR LONG TERM CARE SERVICES

For the reasons discussed above, the Board of Nursing respectfully submits this letter of support with amendments for SB 623.

I hope this information is useful. For more information, please contact Iman Farid, Health Policy Analyst, at (410) 585 – 1536 (iman.farid@maryland.gov) or Rhonda Scott, Deputy Director, at (410) 585 – 1953 (rhonda.scott2@maryland.gov).

Sincerely,

A handwritten signature in black ink, appearing to read "G. Hicks", with a long horizontal flourish extending to the right.

Gary N. Hicks
Board President

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