



## MARYLAND DEVELOPMENTAL DISABILITIES COALITION

Dedicated to the rights and quality of life for people with developmental disabilities in Maryland

SB 623: Income Tax – Subtraction Modification – Income of Health Care Workers  
Senate Budget and Taxation Committee

March 2, 2022

**Position: Support with Amendment**



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The Maryland Developmental Disabilities Coalition (DD Coalition) is comprised of five statewide organizations that are committed to improving the opportunities and outcomes for Marylanders with intellectual and developmental disabilities (IDD). As such, we support HB845 with a proposed amendment to expand the definition of health care worker.

HB845 would provide an opportunity for qualified healthcare workers licensed under the state's health occupations article, or under the laws of another state, for a taxable year beginning after December 31, 2020 but before January 1, 2023 to subtract the first \$25,000 of income attributable to their health care work. We fully support the intent of the bill and thank the Sponsors for their leadership and understanding of the value and sacrifice of healthcare workers throughout the pandemic. We believe that the bill, as it is currently written, unintentionally leaves out many workers that have provided, and continue to provide, important day-to-day health care supports to those with intellectual and developmental disabilities.

We offer the following request for amendment:

IN THIS SUBSECTION, "HEALTH CARE WORKER" MEANS A HEALTHCARE PRACTITIONER WHO:

- (I) IS LICENSED OR CERTIFIED UNDER THE HEALTH OCCUPATIONS ARTICLE OR THE LAWS OF ANOTHER STATE; AND
- (II) PROVIDES:
  1. PRIMARY CARE, INCLUDING OBSTETRICS, GYNECOLOGICAL SERVICES, PEDIATRIC SERVICES, OR GERIATRIC SERVICES;
  2. BEHAVIORAL HEALTH SERVICES, INCLUDING MENTAL HEALTH OR ALCOHOL AND SUBSTANCE ABUSE SERVICES;
  3. **DEVELOPMENTAL DISABILITY SERVICES THAT ARE LICENSED OR APPROVED BY THE DEVELOPMENTAL DISABILITIES ADMINISTRATION;** OR
  4. DENTAL SERVICES

We believe that by adding this clarifying language, we will be acknowledging the sacrifice and essential work of IDD healthcare workers during this critical period in our history and recognizing the valuable services that have been provided by many people who make it possible for those with IDD to live and work in their prospective communities.

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