



**TESTIMONY BEFORE THE  
SENATE BUDGET AND TAXATION COMMITTEE**

March 2, 2022

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

*Written Testimony Only*

**POSITION: FAVORABLE**

On behalf of the members of the Health Facilities Association of Maryland (HFAM), we appreciate the opportunity to express our support for Senate Bill 623. HFAM represents over 170 skilled nursing centers and assisted living communities in Maryland, as well as nearly 80 associate businesses that offer products and services to healthcare providers. Our members provide services and employ individuals in nearly every jurisdiction of the state.

Senate Bill 623 would allow, for taxable years 2021 and 2022, a subtraction modification under the Maryland income tax for the first \$25,000 of income attributable to an individual's work as a health care worker during the taxable year. Under this legislation, a "health care worker" is defined as a health care practitioner who is licensed or certified under the health occupations article or the laws of another state and provides primary care, including geriatric services.

We should do all we can to support our health care workforce in roles across the care continuum. It is incredibly important that we include all types health care workers in this legislation, especially nursing assistants, nurses, doctors, and other licensed practitioners who work in long-term care settings.

Skilled nursing and rehabilitation centers have been on the front lines fighting COVID-19 since the beginning of the pandemic. We have long known that older individuals and those with pre-existing conditions are most at risk of severe illness for death from COVID-19. Nursing homes and their employees took early, proactive steps to protect those in their care and have continued to get better at fighting this virus.

Throughout the pandemic, nursing home workers have proven themselves to be not just essential workers, but health care heroes. There are so many amazing stories of dedication, sacrifice, and compassion by long-term care professionals who have gone above and beyond to ensure the safety, health, and happiness of residents and patients during these unprecedented times.

Considering the workforce challenges that our sector and many others face, it is more important than ever that we continue to support our health care workforce. Those working in long-term care, and across all settings, are truly health care heroes. We must continue to show our support and gratitude for their dedication, commitment, and sacrifice in tangible, actionable ways.

**For these reasons, we request a favorable report from the Committee on Senate Bill 623.**

*Submitted by:*

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