



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

February 16, 2022

The Honorable Vanessa Atterbeary, Chairwoman
Ways and Means Committee
House Office Building, Room 131
Annapolis, MD 21401

RE: House Bill 623 – Income Tax – Subtraction Modification – Essential Health Care Workers

Dear Chairwoman Atterbeary and Committee Members:

The Maryland Board of Pharmacy (the “Board”) is submitting this Letter of Support with Amendment for House Bill 623 – Income Tax – Subtraction Modification – Essential Health Care Workers (“HB 623”).

HB 623 would allow an essential health care worker to take a taxable deduction in an amount equal to \$2000 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. HB 623 would extend the tax deduction to an essential health care worker who performed an on-site work or duty responsibility during a state of emergency declared by Governor Larry Hogan. HB 623 defines an “essential health care worker” as a licensed physician, licensed practical nurse, registered nurse, or emergency medical service provider as stated in § 13-516 of the Education Article.

The Board recognizes the immense level of care that physicians, nurses, and emergency medical service providers have supplied during the coronavirus pandemic. The Board would like to recognize the exceptional effort of pharmacists, pharmacy interns, pharmacy students participating in an experiential learning program, and pharmacy technicians in the fight against coronavirus, particularly with testing and vaccinations. Members of the pharmacy team, from hospitals to nursing homes to community locations to student clinics, have functioned as front-line workers in the state-wide effort to reduce the curve of infections, administer rapid and molecular tests, and administer vaccines.

It is the Board’s desire that pharmacists, pharmacy interns, pharmacy students participating in an experiential learning program, and pharmacy technicians be included in HB 623.

AMENDMENT NUMBER ONE:

- Page 2, line 6, insert after "...registered nurse," and before "...or an emergency..."
PHARMACIST, PHARMACY INTERN, PHARMACY STUDENT PARTICIPATING
IN AN EXPERIENTIAL LEARNING PROGRAM, PHARMACY TECHNICIAN,

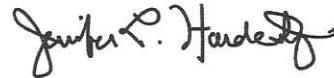
The Board recommends a favorable report on SB 407 with the proposed amendment.

I hope this information is useful. 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