



Health Facilities Association of Maryland
Partners in Quality Care

**TESTIMONY BEFORE THE
HOUSE WAYS AND MEANS COMMITTEE**

February 16, 2022

House Bill 623: Income Tax - Subtraction Modification - Essential Health Care Workers
Written Testimony Only

POSITION: FAVORABLE WITH AMENDMENT

On behalf of the members of the Health Facilities Association of Maryland (HFAM), we appreciate the opportunity to express our support for House 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.

House Bill 623 would allow, for taxable years 2021 and 2022, a subtraction modification under the Maryland income tax in the amount of \$2,000 for essential health care workers. Under this legislation, an “essential health care worker” is defined as a licensed physician, a licensed practical nurse, a registered nurse, or an emergency services provider who performed a duty or work responsibility during a state of emergency declared by the Governor and that could not be performed remotely.

We appreciate the intent of this legislation and agree that we should do all we can to support our health care workforce across all settings. **We respectfully request that House Bill 623 be amended to include certified nursing assistants (CNAs), geriatric nursing assistants (GNAs) and certified medication technicians (CMTs) in the definition of an “essential health care worker.”**

Nursing assistants such as GNAs are truly the backbone of long-term and post-acute care centers and they provide the most hands-on role in the care of residents and patients. These nursing assistants keep facilities running smoothly and keep residents and patients engaged, comfortable, and happy. They are extremely essential to not only long-term care, but to the entire care continuum.

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.

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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 House Bill 623.

Submitted by:

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