



MARYLAND COMMISSION ON CAREGIVING

February 9, 2023

MEMBERS

Jennifer Eastman., Chair

Ann Squire

Patricia Morris

Theresa Roberson

Esther Ward

Terri Johnson

Mary Anne Kane-Breschi

Trina Townsend, MS

Chalarra Sessoms, LCSW-C

Katherine Wehr

Larry Bram

Kate Farinholt

Yetunde Olobatuyi

Shalini Arora, LCSW-C

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

RE: HB 180 - Income Tax - Subtraction Modification for Adoption Expenses - Alterations

Dear Chairwoman Atterbeary:

The Maryland Commission on Caregiving is pleased to submit this **letter of support for HB 180 - Income Tax - Subtraction Modification for Adoption Expenses - Alterations**. This bill will increase the amount of a subtraction modification under the Maryland income tax for a taxpayer who adopts a child with a special need from \$6,000 to \$12,000; and for a child without a special need from \$5,000 to \$10,000.

Serving as the ‘voice of the Maryland family caregiver,’ the Maryland Commission on Caregiving (“Commission”) is a 14-member Governor-appointed body charged with recommending policies that positively impact family caregivers, soliciting and responding to their concerns and acknowledging their contributions.

Adopting a child with or without a special need will come at a significant cost, both financially and emotionally, for the adoptive parent(s). Going through a private agency can cost anywhere from \$20,000 to \$60,000.¹ And, while going through a public agency is significantly more affordable, many of the children have experienced at least one adverse childhood experience leading to long-lasting negative effects including brain impairments, issues with physical growth and development, complications forming attachments, serious health problems, and significant mental health conditions.² Interventions to address these concerns will certainly come at a substantial cost. For adoptions of children with a special need, expenses related to special (and typically out-of-network) healthcare providers, therapies, equipment and supplies can add up. 22% of parents of children with special health care needs report paying \$1,000 or more for out-of-pocket medical expenses³. Increasing the subtraction modification to keep pace with inflation just makes sense and better aids and incentivizes Maryland families in assuming the tremendous responsibility of raising adopted children.

The Commission works to ensure that caregivers across the lifespan are equipped with the resources needed to provide safe care to their loved ones. Passage of HB180 would support such efforts which is why the Commission respectfully urges a favorable report.

Sincerely,
Jennifer Eastman
Jennifer Eastman, Chair, MD Commission on Caregiving

¹ https://www.childwelfare.gov/pubpdfs/s_costs.pdf

² Bartlett, J., & Rushovich, B. (2018). Implementation of trauma systems therapy foster care in child welfare. *Children in Youth Services Review*, 91, 30-38. Retrieved from www.elsevier.com/locate/childyouth

³ National Survey of Children with Special Health Care Needs. NS-CSHCN 2009/10. Data query from the Child and Adolescent Health Measurement Initiative, Data Resource Center for Child and Adolescent Health website. Retrieved 2/7/2023 from <https://www.childhealthdata.org/browse/survey/results?q=1631&r=22&r2=1>.