



MARYLAND COMMISSION ON CAREGIVING

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February 2, 2023

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

RE: HB 28 - Income Tax – Credit for Caregivers of Senior Family Members

Dear Chairwoman Atterbeary:

The Maryland Commission on Caregiving is pleased to submit this **letter of support with amendments for HB 28 – Income Tax – Credit for Caregivers of Senior Family Members**. This bill will allow taxpayers who provide care to a qualified older adult with a disability or impairment to receive a credit up to \$5,000 on their State income tax for out-of-pocket expenses related to supporting the person in the tax payer's home.

Serving as the 'voice of the Maryland family caregiver,' the Maryland Commission on Caregiving ("Commission") is charged with recommending policies that positively impact family caregivers, soliciting and responding to their concerns and acknowledging their contributions. A 2021 study conducted by AARP found that the average annual out-of-pocket costs for family caregivers is \$7,242¹. Considering this, the Commission strongly supports efforts to decrease the financial burden of family caregivers who support loved ones in their homes, thus deferring admission to a more expensive and restrictive setting.

The Commission respectfully requests an amendment to "qualified expenses" to include costs incurred through the utilization of specialized nonemergency medical transportation (NEMT). Many caregivers provide support to their loved ones who are not Medicaid eligible and, therefore, do not receive any benefit for transportation to and from medical appointments. Paying out-of-pocket for medical transport vehicles or ambulettes becomes expensive especially when the caregivers do not have accessible vehicles at their disposal. The base rate for NEMT can range from \$25-\$50 plus \$3-\$5 per mile².

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 HB28 would support such efforts which is why the Commission respectfully urges a favorable report with the adoption of the above amendment.

Sincerely,

Jennifer Eastman

Jennifer Eastman, Chair, MD Commission on Caregiving

¹ 2021 Caregiving Out-of-Pocket Costs Study | DOI: <https://doi.org/10.26419/res.00473.003> | Report: aarp.org/caregivers

² <https://www.ecolane.com/blog/non-emergency-medical-transportation-rates>