

BY: Delegate Lehman
(To be offered in the Ways and Means Committee)

AMENDMENTS TO HOUSE BILL 28
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 5, after “member;” insert “requiring the Maryland Department of Health to administer the credit.”.

AMENDMENT NO. 2

On page 1, in line 18, after “**(2)**” insert ““DEPARTMENT” MEANS THE MARYLAND DEPARTMENT OF HEALTH.”

(3)”.

On page 2, in line 10, after “ADULT” insert “MEDICAL”; strike in their entirety lines 11 and 16; in lines 12, 13, 14, 15, and 17, strike “4.”, “5.”, “6.”, “7.”, and “9.”, respectively, and substitute “3.”, “4.”, “5.”, “6.”, and “7.”, respectively; in line 13, after “SERVICES” insert “, INCLUDING LIGHT HOUSEKEEPING, DIETARY FOOD PREPARATION, AND GROCERY SHOPPING”; in line 15, strike the semicolon and substitute “, INCLUDING DURABLE MEDICAL EQUIPMENT; AND”; strike beginning with the semicolon in line 19 down through “DEVICES” in line 20; and in line 24, strike “**(3)**” and substitute “**(4)**”.

On page 3, strike beginning with “SEPARATE” in line 7 down through “APARTMENT” in line 9 and substitute “ROOM OR ROOMS LOCATED ON THE SAME PROPERTY AS THE TAXPAYER’S PERMANENT PLACE OF ABODE IN THE STATE”; in line 14, strike “**(4)**” and substitute “**(5)**”; in line 18, strike “FOR THE” and substitute “IN AN”; in the same line, strike “OF” and substitute “EQUAL TO THE AMOUNT STATED IN THE TAX CREDIT CERTIFICATE APPROVED BY THE DEPARTMENT FOR”; in line 21,

strike “IN ORDER TO CLAIM THE CREDIT ALLOWED” and substitute “BEFORE RECEIVING A TAX CREDIT CERTIFICATE”; and strike beginning with “WITH” in line 22 down through “EXPENSES” in line 23 and substitute “TO THE DEPARTMENT AN APPLICATION WITH THE FOLLOWING INFORMATION:”

(I) THE NAMES OF THE TAXPAYER AND THE QUALIFIED SENIOR FAMILY MEMBER OR MEMBERS;

(II) PROOF OF THE TAXPAYER’S QUALIFIED EXPENSES; AND

(III) ANY OTHER INFORMATION REQUIRED BY THE DEPARTMENT”.

On page 4, in line 8, after “(1)” insert “SUBJECT TO THE LIMITATIONS OF THIS SUBSECTION, THE DEPARTMENT, ON A FIRST-COME, FIRST-SERVED BASIS, SHALL ISSUE A TAX CREDIT CERTIFICATE TO A TAXPAYER THAT HAS MET THE REQUIREMENTS OF SUBSECTION (C) OF THIS SECTION.”

(2)”;

in the same line, strike “CREDIT ALLOWED UNDER THIS SECTION” and substitute “AMOUNT OF THE TAX CREDIT STATED IN THE TAX CERTIFICATE”; in lines 15, 19, and 23, strike “(2)”, “(1)”, and “(3)”, respectively, and substitute “(3)”, “(2)”, and “(4)”, respectively; in line 17, strike “CREDIT” and substitute “TAX CREDIT CERTIFICATE”; in line 18, strike “CREDIT ALLOWED” and substitute “TAX CREDIT STATED IN THE TAX CREDIT CERTIFICATE”; in lines 22 and 30, in each instance, strike “COMPTROLLER” and substitute “DEPARTMENT”; after line 26, insert:

“(5) THE DEPARTMENT MAY NOT ISSUE TAX CREDIT CERTIFICATES FOR CREDIT AMOUNTS IN THE AGGREGATE TOTALING MORE THAN \$5,000,000 IN ANY FISCAL YEAR.”;

and in line 30, after “(F)” insert “ON OR BEFORE JANUARY 31 EACH YEAR, THE DEPARTMENT SHALL REPORT TO THE COMPTROLLER ON THE TAX CREDIT CERTIFICATES ISSUED UNDER THIS SECTION DURING THE PRIOR TAXABLE YEAR.

(G)”.