



# Board of Nursing

*Wes Moore, Governor · Aruna Miller, Lt. Governor · Laura Herrera Scott, M.D., M.P.H., Acting Secretary*

February 2, 2023

The Honorable Vanessa E. Atterbeary  
Chair, House Ways and Means Committee  
Room 131 House Office Building  
Annapolis, MD 21401-1991

**RE: HB 28 – Income Tax – Credit for Caregivers of Senior Family Members – Letter of Information with Amendments**

Dear Chair Atterbeary and Committee Members:

The Maryland Board of Nursing (the Board) respectfully submits this letter of information with amendments for House Bill (HB) 28 – Income Tax – Credit for Caregivers of Senior Family Members. This bill allows a credit against the state income tax for qualified expenses paid or incurred by a taxpayer during the taxable year in caring for a qualified senior family member.

The Board is in favor of establishing a tax credit to support individuals and informal caregivers so they may continue to perform their caregiving roles and responsibilities. During the initial phases of the federal public health emergency, certain families assumed the role of primary caregiver by relocating their senior family members from residential assisted living and nursing facilities into their homes. The pandemic placed incredible limitations on community-based resource programs that previously supported the needs of the chronically ill and elderly, all of which were temporarily discontinued or disrupted to reduce the infection rate of COVID-19. The lack of support systems led to significant emotional, physical, and financial distress for caregivers. The Board believes the tax credit would reward and incentivize caregivers to continue to provide care for their loved ones as they remain at their place of residence.

The Board respectfully submits two (2) amendments to further clarify the duties performed by an authorized healthcare provider. Amendment #1 reinforces current nursing law. A nurse practitioner must have an active license in good standing in order to practice advanced practice registered nursing in the state. An out – of – state nurse practitioner would be required to obtain a Maryland license through endorsement if they wanted to provide telehealth or direct care to a patient that physically resides within the state. A senior family member and their caregiver would need to travel outside of Maryland to seek care from a nurse practitioner who has an active single – state license from Delaware, the District of Columbia, Pennsylvania, Virginia, or West Virginia. The current language presented in the bill could result in the caregiver having to transport their elderly, fragile senior family member across state lines to receive a signed letter of medical necessity.

Amendment #2 further clarifies the scope of practice for a healthcare provider. A nurse practitioner can attest that a qualified senior family member requires health or technical assistance to carry out necessary activities of daily living, such as bathing and feeding. A nurse practitioner would not be able to attest to whether the taxpayer provided assistance to their senior family member, as that would need to be observed on multiple occasions within the home environment.

Amendment #1. On page 3. Lines 26 – 28. Amend:

(I) IS SIGNED BY A PHYSICIAN, [OR] NURSE PRACTITIONER, **OR PHYSICIAN ASSISTANT** WHO IS LICENSED TO PRACTICE IN THE STATE, [DELAWARE, THE DISTRICT OF COLUMBIA, PENNSYLVANIA, VIRGINIA, OR WEST VIRGINIA]; AND

Amendment #2. On page 3. Lines 29 – 31. Amend:

(II) STATES THAT THE [TAXPAYER PROVIDED ASSISTANCE TO THE] QUALIFIED SENIOR FAMILY MEMBER **REQUIRES ASSISTANCE** WITH AT LEAST THREE OF THE FOLLOWING ACTIVITIES:

For the reasons discussed above, the Maryland Board of Nursing respectfully submits this letter of information with amendments for HB 28.

I hope this information is useful. For more information, please contact Ms. Iman Farid, Health Planning and Development Administrator, at [iman.farid@maryland.gov](mailto:iman.farid@maryland.gov) or Ms. Rhonda Scott, Deputy Director, at (410) 585 – 1953 ([rhonda.scott2@maryland.gov](mailto:rhonda.scott2@maryland.gov)).

Sincerely,



Gary N. Hicks  
Board President

**The opinion of the Board expressed in this document does not necessarily reflect that of the Department of Health or the Administration.**