

**HB 28—Income Tax—Credit for Caregivers of Senior Family Members**  
**Favorable**  
**House Ways and Means Committee**  
**February 2, 2023**

Good afternoon chair Atterbeary and members of the Ways and Means Committee. My name is Nell Piper, and I am an intern for Delegate Lehman and a law student at Maryland Carey Law. I am writing to voice my support for HB 28 which allows certain caregivers a tax credit against state income tax for qualifying expenses.

I support this legislation because my parents take care of both of my grandmothers and took care of both grandfathers as well until they recently passed away. Being a caregiver is a full-time job and while my parents are very happy to care for my grandparents, I have seen the mental, emotional, physical, and financial toll being a caregiver entails. Being a caregiver is not only a financial strain, but it can also cause caregivers to become overwhelmed due to the time commitment, to surrender work hours and therefore part of their income, and to ignore their own needs and mental health. The assistance provided by HB 28 would lessen the many strains put on caregivers.

My mom is a public-school teacher, and my dad is a grocery store director. Both of my parents are the hardest workers I know and don't get paid nearly as much as they should. In fact, my mother often takes on second jobs to support our family. My parents are also paying off loans they took out to help me and my two siblings get through college. Therefore, taking care of my grandparents is a significant financial strain on them, and I believe there are many Marylanders who are in similar situations. My parents should not have to choose between caring for themselves and their finances and caring for their parents. HB 28 would lessen the financial stress on caregivers like my parents and allow them to focus on what is truly important- the wellbeing of themselves and their loved ones.

I believe that caregivers like my mom and dad are the most loving and selfless people, and that the state of Maryland should honor them and all caregivers by enacting HB 28. I urge a favorable report on HB 28. Thank you.

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