



MEMBERS

March 11, 2024

Theresa Robertson, Co-Chair

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

Kate Farinholt, Co-Chair

Ann Squire

Patricia Morris

RE: HB 32 - Income Tax –Caregiver Tax Credit

Esther Ward

Dear Chairwoman Atterbeary and Members of the House Ways and Means Committee:

Terri Johnson

Mary Anne Kane-Breschi

Trina Townsend, MS

Chalarra Sessoms, LCSW-C

Katherine Wehr

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.ⁱ 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.

Larry Bram

Jennifer Eastman

Yetunde Olobatuji

Shalini Arora, LCSW-C

HB 32 as currently drafted demonstrates to our family caregivers their value by providing them with an opportunity to receive a tax credit. We acknowledge that the current bill has the potential to have a negative impact on the state’s general fund which might result in members

of the Committee to think very cautiously about supporting the bill. We respect that commitment to ensure Maryland has the necessary funds to meet its fiscal responsibilities and so we support a proposed amendment to HB32 that would create a framework to support our family caregivers while considering the budgetary needs of the state.

We respectfully request the following language be added to the bill as an amendment –

For a taxable year in which the September General Fund estimate for the current fiscal year in the September Board of Revenue Estimates report issued during the taxable year is more than 7.5% below the March General Fund estimate for the current fiscal year in the March Board of Revenue Estimates report issued in the taxable year.

This language mirrors what is already in statute under the General Tax Article Section 10—754 for seniors. Passing HB32 with this amendment would demonstrate the state’s commitment to supporting family caregivers while also being cognizant of budgetary constraints.

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 HB 32 would support such efforts which is why the Commission respectfully urges the adoption of this amendment and issues a favorable report.

Sincerely,

Theresa Robertson

Theresa Robertson, Co-Chair, MD Commission on Caregiving
Kate Farinholt, Co-Chair, MD Commission on Caregiving

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