



Maryland Occupational Therapy Association

PO Box 36401, Towson, Maryland 21286 ♦ mota-members.com

Committee: House Ways and Means Committee

Bill Number: House Bill 32

Title: Income Tax - Caregiver Tax Credit

Hearing Date: February 1, 2024

Position: Support with Amendments

The Maryland Occupational Therapy Association (MOTA) supports with an amendment House Bill 32 – Income Tax – Caregiver Tax Credit. This bill establishes a nonrefundable credit against the State income tax for qualified expenses paid or incurred by an individual who provides care to a qualified adult family member. In particular House Bill 32 defines a “qualified family member” as an individual who (1) is at least 18 years old on the last day of the taxable year in which the qualified expenses were paid or incurred; (2) requires assistance with one or more daily living activities, as certified by a licensed physician, physician assistant, or registered nurse practitioner; and (3) is an immediate family member of the caregiver. The bill then defines licensed physician, physician assistant and registered nurse practitioner.

Occupational therapists work closely with individuals who require ongoing care and support, and understand the immense burden that caregivers carry. Caregivers play a crucial role in providing physical, emotional, and practical assistance to those with disabilities or chronic illnesses. However, this responsibility often comes at a significant financial cost. MOTA supports a caregiver tax credit to alleviate some of the financial strain experienced by caregivers and encourage their continued dedication to their loved ones' well-being.

MOTA requests that occupational therapists also be included as a certified healthcare practitioner who can certify the qualified expenses. Occupational therapists routinely evaluate and treat people who have injuries, illnesses, or disabilities to help them with vocational, daily living, and other skills that promote independence which should include a number of things this bill captures as “qualified expenses.” Further, an occupational therapist is typically involved in the therapeutic use of everyday activities, to treat the physical, mental, developmental, and emotional

ailments that impact a patient's ability to perform daily tasks. Occupational therapists use therapeutic techniques to improve, rehabilitate, and maintain a patient's motor skills and overall ability to perform everyday activities.

MOTA would request the following language be added to the House Bill 32:

On page 1, after line 21 insert:

“OCCUPATIONAL THERAPIST” HAS THE MEANING STATED IN § 10–101 OF THE HEALTH OCCUPATIONS ARTICLE.

On page 3, lines 7 through 9 amended to include Occupational Therapists

(II) REQUIRES ASSISTANCE WITH ONE OR MORE DAILY LIVING ACTIVITIES, AS CERTIFIED BY A LICENSED PHYSICIAN, **OCCUPATIONAL THERAPIST**, PHYSICIAN ASSISTANT, OR REGISTERED NURSE PRACTITIONER; AND

We ask for our amendment to be adopted in the bill and a favorable report. If we can provide any further information, please contact Michael Paddy at mpaddy@policypartners.net.