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**Written Testimony - SUPPORT**  
**House Bill 32 - Income Tax - Caregiver Tax Credit**  
**Ways and Means Committee – February 1, 2023**

**Background: House Bill 32** would allow certain caregivers a credit against the State income tax equal to 30% of the qualified expenses paid or incurred that exceed \$2,000.

Qualified expenses include (but are not limited to):

- improving or altering of the caregiver's primary residence in order to assist the family member in being independent;
- Purchasing or leasing equipment to assist with day-to-day activities;
- Employing home care aid;
- Subsidizing adult day care;
- Providing specialized transportation;
- Covering legal or financial services; and/or
- Purchasing assistive care technology.

A qualified family member is someone who:

- is at least 18 years old;
- requires assistance with one or more daily living activities, as certified by a licensed practitioner; and
- is an immediate family member of the caregiver.

**Written Comments:** The Baltimore Jewish Council represents The Associated: Jewish Federation of Baltimore and all its agencies, including Jewish Community Services (JCS), Comprehensive Housing Assistance Inc. (CHAI), and CHANA. Each of these organizations provide services to Maryland's rapidly growing aging populations.

As many of those facing the challenges of caring for a loved one can attest, the emotional, physical, and/or financial toll of being a caregiver for a loved one is immense. By offering a tax credit to those who are qualified, Maryland will help relieve some of the burden of caring for a loved one. At least 22 states and the District of Columbia have some kind of tax credit program for those individuals faced with elderly dependent care expenses.

**For these reasons, the Baltimore Jewish Council asks for a favorable report on HB32.**

*The Baltimore Jewish Council, a coalition of central Maryland Jewish organizations and congregations, advocates at all levels of government, on a variety of social welfare, economic and religious concerns, to protect and promote the interests of The Associated Jewish Community Federation of Baltimore, its agencies and the Greater Baltimore Jewish community.*