

**HB 32 Income Tax - Caregivers Tax Credit**  
**FAVORABLE**  
**House Ways and Means Committee**  
**February 1, 2024**

Good afternoon, Chair Atterbeary and members of the House Ways and Means Committee. I am Betty Houseknecht, a family caregiver and resident of Baltimore County. I urge you to support HB 32 Income Tax – Caregivers Tax Credit and thank Delegate Harrison for sponsoring this important legislation.

HB32 allows caregivers who provide care or support for one or more daily activities to a family member that is over the age of 18 years to take a credit against their state income tax equal to 30% of the qualified expenses paid or incurred that exceed \$2,000. The goods and services that may be used to calculate this tax credit are explained in the bill and the tax credit cannot exceed \$5,000 in a year

My parents were married 76 years and took care of each other until they couldn't. I needed to step in at which point I needed more than 2 weeks off of work, I needed 8 years! I worked 27 years for a jeweler in Baltimore for which there was no pension. I had no intention to stop working until I had to become a caregiver to both my parents and husband. My mom passed 2012, my husband passed 2016, and my dad passed 2019 at 103 years old. At 59 years old I had to stop working to become a caregiver for the next 8 years. Fortunately, my husband and I had saved enough money that I was able to devote my life to all three of them. How many people are not as fortunate as I was? The caregiver tax credit would have definitely helped me to provide even a more comfortable lifestyle for them. My hope is that passed, it will become beneficial for other caregivers.

For these reasons, I respectfully request the Committee issue a favorable report for HB32.