



LAILA'S GIFT
Celebrating One Gift at a Time

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Senate Bill 151 - Income Tax - Credit for Individuals Residing With and Caring for Elderly Parents

Senate Budget and Taxation Committee

Position: SUPPORT

Dear Chairman and Members of the Committee,

Thank you for the opportunity to provide testimony in strong support of Senate Bill 151, “Income Tax – Credit for Individuals Residing With and Caring for Elderly Parents.” On behalf of *Laila’s Gift*, a nonprofit organization committed to supporting caregivers across the lifespan, we enthusiastically endorse this legislation and urge the committee to issue a favorable report.

At *Laila’s Gift*, we work with countless families and advocates who dedicate themselves to providing care for loved ones—from children with special needs to aging parents in their final years. These caregivers often sacrifice career opportunities, personal well-being, and financial stability to ensure that their family members receive compassionate, in-home care. The emotional and economic toll of caregiving is substantial, and yet these caregivers often go unrecognized and unsupported.

Senate Bill 151 takes a critical step forward by offering a \$3,000 refundable tax credit to individuals who live with and provide care for an elderly parent. This policy acknowledges and eases the financial strain experienced by caregivers, many of whom reduce their work hours or exit the workforce entirely to fulfill this role. The bill is particularly impactful for low- and moderate-income households, where the cost of outside caregiving services may be prohibitive.

By setting eligibility at a reasonable income threshold—\$92,000 for individuals and \$143,000 for joint filers—this bill strikes a fair balance, providing relief where it is most needed. The inclusion of a refundable credit ensures that even families with little or no tax liability can benefit, offering much-needed support to some of our most vulnerable residents.



At a time when Maryland's aging population continues to grow and the demand for in-home caregiving rises, policies like SB 151 are not only compassionate—they are essential. This bill empowers families to care for their loved ones with dignity, reduces pressure on public health infrastructure, and affirms the vital role that informal caregivers play in our communities.

We respectfully urge your favorable consideration of Senate Bill 151.

Shari Bailey
Founder, CEO, Caregiver
Laila's Gift