



## **SB151: Income Tax - Credit for Individuals Residing With and Caring for Elderly Parents**

### **Position: Favorable**

January 21, 2026

The Honorable Guy Guzzone, Chair  
Budget and Taxation Committee  
3 West Miller Senate Office Building  
Annapolis, MD 21401  
Cc: Members of the Committee

Chair Guzzone and members of the Budget and Taxation Committee,

Economic Action Maryland Fund urges a favorable report on SB151, which would establish an income tax credit for individuals housing and caring for elderly parents.

According to a 2025 study by AARP, 24% of adults in Maryland provide care to aging family members.<sup>1</sup> While family may be willing to provide this care, it certainly creates both direct and indirect burdens on caregivers. They may have to directly pay for modifications to their home to ensure their aging parents are safe, or to cover medicine and even food costs for those living with them. They may face opportunity costs as other employment opportunities are not compatible with the daily demands of caregiving. And they may struggle with the physical and emotional burdens that providing care, even to a loved one, inevitably creates.

These caregivers provide an unpaid service that directly benefits the state. By keeping aging family members out of nursing homes and by providing service that would otherwise require significant Medicaid expenditures, these caregivers provide a meaningful cost savings to the state that more than outweighs the cost of the tax credit proposed in SB151.

For these reasons, we urge a favorable report on SB151.

Sincerely,

Jennifer Bevan-Dangel, Deputy Director

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<sup>1</sup> [New Data Show 24% Of Adults in Maryland Provide Care, Spotlighting Urgent Need for Action to Support Family Caregivers](#)

*Economic Action (formerly the Maryland Consumer Rights Coalition) champions economic rights and housing justice through advocacy, research, consumer education, and direct service. Our 12,500 supporters include consumer advocates, practitioners, and low-income and working families throughout Maryland.*