

CHAPTER 224

(House Bill 315)

AN ACT concerning

~~Income Tax~~ ~~Subtraction Modification for Long-Term Care Provided by an Eligible Caregiver~~  
***Family Caregiver Assistance Program***

FOR the purpose of ~~allowing a subtraction modification in a certain amount for long-term care provided by an eligible caregiver to certain individuals under certain circumstances; establishing a Family Caregiver Assistance Program in the Department of Aging; specifying the purpose of the Program; providing for the funding of the Program; authorizing the Secretary of Aging to accept certain moneys for certain purposes; establishing eligibility for the Program; authorizing the Program to provide certain family caregivers with certain grants not to exceed a certain amount per year; specifying the purposes for which a grant may be used; requiring the Secretary to adopt certain regulations; requiring the Secretary to work with the Department of Disabilities, the Department of Health and Mental Hygiene, and the Maryland Caregivers Support Coordinating Council to promote the Program to certain individuals; requiring the Secretary to report annually to the Governor and the General Assembly; requiring the Department of Aging to submit a certain report to the Governor and the General Assembly on or before a certain date; providing that if the subtraction modification for long-term care exceeds Maryland taxable income under certain circumstances that the excess may be carried forward for a certain number of years; defining certain terms; providing for the application of this Act; and generally relating to a subtraction modification for long-term care provided by an eligible caregiver to certain applicable individuals~~ *an assistance program for certain family caregivers.*

BY repealing and reenacting, without amendments,  
Article ~~Tax~~ General  
Section 10-208(a)  
Annotated Code of Maryland  
(2004 Replacement Volume and 2005 Supplement)

BY adding to  
Article ~~Tax~~ General  
Section 10-208(q)  
Annotated Code of Maryland  
(2004 Replacement Volume and 2005 Supplement)

BY adding to  
Article - 70B - Department of Aging  
Section 45  
Annotated Code of Maryland