

*(2003 Replacement Volume and 2005 Supplement)*

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

**~~Article — Tax — General~~**

~~10-208.~~

~~(a) In addition to the modification under § 10-207 of this subtitle, the amounts under this section are subtracted from the federal adjusted gross income of a resident to determine Maryland adjusted gross income.~~

~~(c) (1) (i) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.~~

~~(ii) "APPLICABLE INDIVIDUAL" MEANS ANY INDIVIDUAL WHO IS AT LEAST 18 YEARS OLD AND HAS BEEN CERTIFIED BY A LICENSED PHYSICIAN IN THE STATE AS AN INDIVIDUAL WITH LONG TERM CARE NEEDS FOR AT LEAST 180 CONSECUTIVE DAYS DURING THE TAXABLE YEAR.~~

~~(iii) "ELIGIBLE CAREGIVER" MEANS A TAXPAYER WHO IS THE:~~

~~1. APPLICABLE INDIVIDUAL'S SPOUSE; OR~~  
~~2. INDIVIDUAL WHO CARES FOR AN APPLICABLE INDIVIDUAL AS A DEPENDENT WHO MEETS THE REQUIREMENTS OF PARAGRAPH (2) OF THIS SUBSECTION.~~

~~(iv) "INDIVIDUAL WITH LONG TERM CARE NEEDS" MEANS AN INDIVIDUAL WHO IS:~~

~~1. UNABLE TO PERFORM WITHOUT SUBSTANTIAL ASSISTANCE FROM ANOTHER INDIVIDUAL AT LEAST THREE ACTIVITIES OF DAILY LIVING AS DEFINED IN § 7702B(C)(2)(B) OF THE INTERNAL REVENUE CODE; OR~~

~~2. UNABLE TO PERFORM WITHOUT SUBSTANTIAL ASSISTANCE FROM ANOTHER INDIVIDUAL AT LEAST ONE OF THE ACTIVITIES OF DAILY LIVING AS DEFINED IN § 7702B(C)(2)(B) OF THE INTERNAL REVENUE CODE AND WHO REQUIRES SUBSTANTIAL SUPERVISION TO PROTECT THE INDIVIDUAL FROM THREATS TO HEALTH AND SAFETY DUE TO SEVERE COGNITIVE IMPAIRMENT.~~

~~(2) TO QUALIFY AS A DEPENDENT OF AN ELIGIBLE CAREGIVER, THE APPLICABLE INDIVIDUAL:~~

~~(i) SHALL BE THE ELIGIBLE CAREGIVER'S PARENT, STEPPARENT, GRANDPARENT, CHILD, STEPCHILD, SIBLING, AUNT, UNCLE, SON IN LAW, DAUGHTER IN LAW, MOTHER IN LAW, FATHER IN LAW, OR A MEMBER OF THE HOUSEHOLD OF THE ELIGIBLE CAREGIVER FOR THE ENTIRE TAXABLE YEAR; AND~~

~~(ii) MAY NOT HAVE A FEDERAL ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR THAT EXCEEDS \$10,000.~~