(3) FOR AN INDIVIDUAL WHOSE FEDERAL ADJUSTED GROSS INCOME DOES NOT EXCEED \$150,000, THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES AN AMOUNT EQUAL TO \$1,000 FOR LONG-TERM CARE PROVIDED BY AN ELIGIBLE CAREGIVER TO AN APPLICABLE INDIVIDUAL DURING THE TAXABLE YEAR.

Article 70B - Department of Aging

45.

- (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.
- (2) "ADULT DEPENDENT" MEANS AN INDIVIDUAL WHO IS AT LEAST 18
 YEARS OLD AND IS THE SPOUSE PARENT STEPPARENT GRANDPARENT CHILD.
 STEPCHILD. SIBLING. AUNT. UNCLE. SON-IN-LAW. DAUGHTER-IN-LAW.
 MOTHER-IN-LAW. OR FATHER-IN-LAW OF A FAMILY CAREGIVER
- (3) "FAMILY CAREGIVER" MEANS AN INDIVIDUAL WHO CARES FOR AN ADULT DEPENDENT WHO IS AN INDIVIDUAL WITH LONG-TERM CARE NEEDS.
- (4) "INDIVIDUAL WITH LONG-TERM CARE NEEDS" MEANS AN INDIVIDUAL WHO:
- (I) IS UNABLE TO PERFORM WITHOUT SUBSTANTIAL ASSISTANCE FROM ANOTHER INDIVIDUAL AT LEAST THREE ACTIVITIES OF DAILY LIVING: OR
- (II) IS UNABLE TO PERFORM WITHOUT SUBSTANTIAL ASSISTANCE FROM ANOTHER INDIVIDUAL AT LEAST ONE ACTIVITY OF DAILY LIVING AND REQUIRES SUBSTANTIAL SUPERVISION TO PROTECT THE INDIVIDUAL FROM THREATS TO HEALTH AND SAFETY DUE TO SEVERE COGNITIVE IMPAIRMENT.
- (5) <u>"PROGRAM" MEANS THE FAMILY CAREGIVER ASSISTANCE PROGRAM</u> ESTABLISHED UNDER THIS SECTION.
- (B) THERE IS A FAMILY CAREGIVER ASSISTANCE PROGRAM IN THE DEPARTMENT.
- (C) THE PURPOSE OF THE PROGRAM IS TO PROVIDE GRANTS TO ELIGIBLE FAMILY CAREGIVERS TO SUPPLEMENT THE UNMET EXPENSES OF CARING FOR AN ADULT DEPENDENT.
- (D) (1) FUNDING FOR THE PROGRAM SHALL BE AS PROVIDED IN THE STATE BUDGET.
- (2) THE SECRETARY MAY ACCEPT MONEYS PROVIDED BY OTHER PUBLIC AND PRIVATE SOURCES. INCLUDING FEDERAL FUNDS, TO PROVIDE GRANTS UNDER THIS PROGRAM.
 - (E) A FAMILY CAREGIVER IS ELIGIBLE FOR A GRANT FROM THE PROGRAM IF:
 - (1) THE FAMILY CAREGIVER RESIDES WITH AN ADULT DEPENDENT: