

House Bill No. 1476

AN ACT concerning

Caregivers ~~Income Protection Act~~ - Voluntary Tax Withholding

FOR the purpose of requiring the Department of Health and Mental Hygiene to provide voluntary withholding of certain taxes for certain self-employed providers in the Maryland Medical Assistance Program; ~~defining certain terms a certain term; providing for a delayed effective date;~~ and generally relating to the withholding of certain taxes and the Maryland Medical Assistance Program.

BY adding to

Article - Health - General

Section 15-132.1

Annotated Code of Maryland

(2005 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 - Health - General

15-132.1.

(A) ~~(1)~~ IN THIS SECTION, "SELF-EMPLOYED PROVIDER" MEANS AN INDIVIDUAL WHO:

(1) PROVIDES HEALTH CARE SERVICES AS AN ATTENDANT, PERSONAL CARE AIDE, PERSONAL CARE PROVIDER, OR RESPITE CARE WORKER TO PROGRAM RECIPIENTS BUT IS NOT EMPLOYED BY AN AGENCY.

~~(2) "SELF EMPLOYED PROVIDER" INCLUDES CONSUMER EMPLOYED ATTENDANTS, PERSONAL CARE AIDES, PERSONAL CARE PROVIDERS, AND RESPITE CARE WORKERS PARTICIPATING IN:~~

~~(I) THE HOME- AND COMMUNITY-BASED SERVICES WAIVER FOR OLDER ADULTS PROGRAM; OR~~

~~(II) THE MEDICAL ASSISTANCE PERSONAL CARE PROGRAM; AND~~

(2) IS NOT EMPLOYED BY AN AGENCY.

(B) TO THE EXTENT ALLOWED UNDER FEDERAL LAW, THE DEPARTMENT SHALL PROVIDE VOLUNTARY WITHHOLDING OF ANY APPLICABLE FEDERAL INCOME TAXES UNDER THE INTERNAL REVENUE CODE AND STATE INCOME TAXES UNDER TITLE 10 OF THE TAX - GENERAL ARTICLE FOR SELF-EMPLOYED PROVIDERS.

(C) NOTHING IN THIS SECTION SHALL BE CONSTRUED TO ALTER A SELF-EMPLOYED PROVIDER'S CONTRACTUAL RELATIONSHIP WITH THE DEPARTMENT OR TO CONFER TO THE SELF-EMPLOYED PROVIDER ANY STATUS OF EMPLOYMENT OR BENEFITS COMMENSURATE WITH THAT STATUS.