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child victim under the age of 12 years, who is the alleged victim or the child alleged to need assistance in the case before the court, concerning an alleged offense against the child of:

- (i) Child abuse, as defined [under Article 27, § 35A of the Code] IN § 35C OF THIS ARTICLE;
- (ii) Rape or sexual offense, as defined in [Article 27,] §§ 462 through 464B of [the Code, inclusive] THIS ARTICLE;
- (iii) Assault with intent to commit rape or sexual offense, as defined in [Article 27,] § 12 of [the Code] THIS ARTICLE; or
- (iv) In a juvenile court proceeding, abuse or neglect as defined in § 5-701 of the Family Law Article.
 - (2) An out of court statement may be admissible under this section only if:
 - (i) The statement was made to and is offered by:
- 1. A licensed physician, as defined [under] IN § 14-101 of the Health Occupations Article;
- 2. A licensed psychologist, as defined [under] IN § 18–101 of the Health Occupations Article;
- 3. A licensed social worker, as defined [under] IN § 19-101 of the Health Occupations Article; or
 - 4. A teacher; and
- (ii) The individual described under item (i) of this paragraph was acting in the course of the individual's profession when the statement was made.
- (3) An out of court statement may be admissible under this section only if the statement possesses particularized guarantees of trustworthiness.
- (c) (1) Under this section, an out of court statement by a child may come into evidence to prove the truth of the matter asserted in the statement:
- (i) If the child's statement is not admissible under any other hearsay exception; and
 - (ii) Regardless of whether the child testifies.
- (2) If the child does not testify, the child's out of court statement will be admissible only if there is corroborative evidence that:
- (i) The defendant in a criminal proceeding had the opportunity to commit the alleged offense; or
- (ii) The alleged offender in a juvenile court proceeding had the opportunity to commit the alleged abuse or neglect.