

(b) the study shall include a consideration of:

(1) eligibility thresholds, including income and other status factors, for qualification for a tax credit;

(2) the nature and scope of out-of-pocket expenses that would be considered in calculating a tax credit;

(3) the fiscal impact, costs, and benefits of a variety of sizes of tax credits;
and

(4) whether a tax credit should be refundable; and

(c) (1) the Comptroller shall report, on or before December 1, 2001, to the Governor and, in accordance with § 2-1246 of the State Government Article, to the General Assembly, on any findings and recommendations; and

(2) if a recommendation for a tax credit is made, the Comptroller shall make a recommendation in the report on the appropriate size, nature, and scope of the tax credit.

SECTION 8. AND BE IT FURTHER ENACTED, That:

(a) the Department of Health and Mental Hygiene shall study the feasibility of purchasing prescription drugs through federally qualified health centers and local health departments in Maryland to maximize the number of people who can benefit from the purchasing power of these entities; and

(b) the Department shall, on or before December 1, 2001, report to the Governor and, in accordance with § 2-1246 of the State Government Article, to the General Assembly on:

(1) the scope of each type of entity's purchasing power under federal prescription drug pricing programs;

(2) the federal restrictions or requirements placed on these types of entities as conditions for participation in federal prescription drug pricing programs;

(3) the number and demographic characteristics, including area of residence, economic status, and insurance status, of the individuals eligible to utilize available prescription drug pricing programs through these types of entities in the State;

(4) the types of prescription drugs that are or could be available through federal prescription drug pricing programs through these types of entities in the State;

(5) recommendations regarding:

(i) whether to pursue a method to access federal prescription drug pricing programs through these types of entities in the State; and

(ii) if the recommendation under item (i) of this item is affirmative: