

Aging Committee JOINT FAVORABLE REPORT

Bill No.: SB-236

AN ACT PROVIDING AN INCOME TAX DEDUCTION FOR INDIVIDUALS

Title: CARING FOR ELDERLY PERSONS, CHILDREN AND DISABLED PERSONS.

Vote Date: 3/15/2018

Vote Action: Joint Favorable Change of Reference to Finance, Revenue and Bonding

PH Date: 3/8/2018

File No.:

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SPONSORS OF BILL:

Committee on Aging

REASONS FOR BILL:

The cost of caring for a family member elderly person, children and disabled persons are increasing and burdensome to families, affecting the quality of life of these families. This bill provides a tax deduction for taxpayers caring for elderly persons, children and disabled persons.

RESPONSE FROM ADMINISTRATION/AGENCY:

No testimony from Administration/Agency was submitted.

NATURE AND SOURCES OF SUPPORT:

Center for Disability Rights (CDR): Supports the bill. While they recognize the fiscal feasibility of providing another income tax deduction; however want the committee to understand that promoting Aging in Place and Community Living does save the State millions of dollars in Medicaid expenses.

CDR suggests that at the very least, a modest proportion of the costs of caring for a family member in the community be deductible to start. They also would like to see part of the cost of Assistive Living to also be included in this deductible.

NATURE AND SOURCES OF OPPOSITION:

No testimony in opposition was submitted.

Reported by: Rhonda Carroll

Date: March 24, 2018