

1 which the tax credit may be claimed. Failure to meet the filing
2 requirements of this subsection shall constitute a waiver of the
3 right to claim the tax credit.

4 (g) The director of taxation shall prepare such forms as
5 may be necessary to claim a tax credit under this section, shall
6 require proof of the claim for the tax credit, and may adopt
7 rules pursuant to chapter 91 to effectuate the purposes of this
8 section.

9 (h) The department shall report to the legislature
10 annually, no later than twenty days prior to the convening of
11 every regular session, on the number of taxpayers claiming the
12 tax credit and the total cost of the tax credit to the State
13 during the past year.

14 (i) The department shall assist the executive office on
15 aging to provide information on caregiver services to each
16 taxpayer who claims the tax credit.

17 (j) As used in this section:

18 "Caregiver" means a spouse, child, parent, sibling, legal
19 guardian, reciprocal beneficiary as that term is defined in
20 section 572C-3, or any other person who is related by blood,
21 marriage, or adoption to the person cared for.



1 "Eligible taxpayer" means a caregiver who cares for a
2 qualified care recipient.

3 "Qualified care recipient" means a person who is sixty
4 years of age or older, a citizen or resident alien of the United
5 States, and a relative of the caregiver who:

6 (1) Has resided with the caregiver for at least six months
7 of the taxable year for which the credit is claimed;

8 or

9 (2) Has received more than fifty per cent of the qualified
10 care recipient's financial support during the taxable
11 year from the caregiver; and

12 (3) Is certified by a licensed physician or advanced
13 practice registered nurse as requiring one of the
14 following:

15 (A) Substantial supervision to protect the qualified
16 care recipient from threat to health or safety
17 due to cognitive impairment; or

18 (B) Substantial assistance to perform at least two of
19 the following activities of daily living:

20 (i) Bathing;

21 (ii) Eating;

22 (iii) Using the toilet;



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(iv) Dressing; or

(v) Transferring, such as from bed to
wheelchair."

SECTION 2. New statutory material is underscored.

SECTION 3. This Act shall take effect upon its approval,
apply to taxable years beginning after December 31, 2009, and be
repealed on January 1, 2013.

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Report Title:

Caregivers; Tax Credit

Description:

Provides a tax credit against income tax to caregivers who care for qualified care recipients in graduated amounts from \$250 to \$1,000 based on adjusted gross income. Applies to taxable years beginning after 12/31/2009, and repealed on 01/01/2013.

