

1 the twelfth month following the close of the taxable year for
2 which the tax credit may be claimed. Failure to meet the filing
3 requirements of this subsection shall constitute a waiver of the
4 right to claim the tax credit.

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

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

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

18 (j) As used in this section:

19 "Eligible taxpayer" means a caregiver who cares for a
20 qualified care recipient.



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

4 (1) Has co-resided with the caregiver at least six months
5 of the taxable year for which the credit is claimed;
6 or

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

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

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

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

18 (i) Bathing;

19 (ii) Eating;

20 (iii) Using the toilet;

21 (iv) Dressing; or



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

"Relative" means a spouse, child, parent, sibling, legal guardian, a reciprocal beneficiary as that term is defined in section 572C-3, or any other person who is related by blood, marriage, or adoption."

SECTION 2. New statutory material is underscored.

SECTION 3. This Act, upon its approval, shall apply to taxable years beginning after December 31, 2006, and shall be repealed on December 31, 2009.

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Report Title:

Caregivers; Tax Credit

Description:

Provides a tax credit to taxpayer caregivers who care for qualified care recipients.

