

SENATE BILL 173

K3

7lr1994

By: **Senators Manno, Feldman, and Rosapepe**

Introduced and read first time: January 18, 2017

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Commission on Access to Tax-Preferred Health and Childcare Savings Accounts**
3 **for All Marylanders**

4 FOR the purpose of establishing the Commission on Access to Tax-Preferred Health and
5 Childcare Savings Accounts for All Marylanders; providing for the composition,
6 chair, and staffing of the Commission; prohibiting a member of the Commission from
7 receiving certain compensation, but authorizing the reimbursement of certain
8 expenses; requiring the Commission to study and make recommendations regarding
9 certain matters; requiring the Commission to report its findings and
10 recommendations to the Governor and the General Assembly on or before a certain
11 date; providing for the termination of this Act; and generally relating to the
12 Commission on Access to Tax-Preferred Health and Childcare Savings Accounts for
13 All Marylanders.

14 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
15 That:

16 (a) There is a Commission on Access to Tax-Preferred Health and Childcare
17 Savings Accounts for All Marylanders.

18 (b) The Commission consists of the following members:

19 (1) two members of the Senate of Maryland, appointed by the President of
20 the Senate;

21 (2) two members of the House of Delegates, appointed by the Speaker of
22 the House;

23 (3) the Secretary of Budget and Management, or the Secretary's designee;
24 and

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



- 1 (4) (i) two members of the public, appointed by the Governor;
- 2 (ii) two members of the public, appointed by the President of the
- 3 Senate; and
- 4 (iii) two members of the public, appointed by the Speaker of the
- 5 House.

6 (c) The appointments made under subsection (b)(4) of this section shall include

7 individuals:

8 (1) who represent business interests in the State;

9 (2) with knowledge of State and federal labor and employment law; and

10 (3) with experience administering tax–preferred savings accounts for

11 health and childcare expenses.

12 (d) The President of the Senate and the Speaker of the House shall designate the

13 chair of the Commission.

14 (e) The Department of Legislative Services shall provide staff for the

15 Commission.

16 (f) A member of the Commission:

17 (1) may not receive compensation as a member of the Commission; but

18 (2) is entitled to reimbursement for expenses under the Standard State

19 Travel Regulations, as provided in the State budget.

20 (g) The Commission shall:

21 (1) study:

22 (i) the availability to Maryland citizens and individuals employed

23 in the State of tax–preferred savings accounts for health and childcare expenses;

24 (ii) participation rates of Maryland citizens and individuals

25 employed in the State in employer–provided tax–preferred savings accounts for health and

26 childcare expenses; and

27 (iii) the availability of tax–preferred savings accounts for health and

28 childcare expenses for Maryland citizens and individuals employed in the State who do not

29 have access to such savings accounts through their employment; and

1 (2) make recommendations for legislation that would improve access to
2 tax-preferred savings accounts for health and childcare expenses for Maryland citizens and
3 individuals employed in the State.

4 (h) On or before January 1, 2018, the Commission shall report its findings and
5 recommendations to the Governor and, in accordance with § 2-1246 of the State
6 Government Article, the General Assembly.

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
8 1, 2017. It shall remain effective for a period of 1 year and 1 month and, at the end of June
9 30, 2018, with no further action required by the General Assembly, this Act shall be
10 abrogated and of no further force and effect.