

HOUSE No. 1515

The Commonwealth of Massachusetts

PRESENTED BY:

Paul K. Frost

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to home health care and hospice tax deductions.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Paul K. Frost</i>	<i>7th Worcester</i>
<i>Kevin J. Kuros</i>	<i>8th Worcester</i>
<i>Timothy R. Whelan</i>	<i>1st Barnstable</i>

HOUSE No. 1515

By Mr. Frost of Auburn, a petition (accompanied by bill, House, No. 1515) of Paul K. Frost, Kevin J. Kuros and Timothy R. Whelan relative to home health care and hospice tax deductions. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2510 OF 2015-2016.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act relative to home health care and hospice tax deductions.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1: (1) A taxpayer who pays for direct home health services from a home care
2 provider licensed with the Massachusetts Department of Public Health, or the Center for
3 Medicare and Medicaid Services or certified with the Massachusetts Department of Occupational
4 Safety, for the care of an elderly parent or in-law 60 years of age or older who resides in the
5 commonwealth shall be allowed a deduction of \$5000.

6 (2) A taxpayer who pays for his own home health care services from a home health care
7 provider licensed with the Massachusetts Department of Public Health, or the Center for
8 Medicare and Medicaid Services or certified with the Massachusetts Department of Occupational
9 Safety shall be allowed a deduction of \$5000.

10 (3) A taxpayer who pays for direct home hospice services for themselves or another from
11 a home health care provider licensed with the Massachusetts Department of Public Health, or the
12 Center for Medicare and Medicaid Services or certified with the Massachusetts Department of
13 Occupational Safety shall be allowed a deduction of \$5000.