FILED ON: 01/20/2011

## **HOUSE . . . . . . . . . . . . . . . . No. 01707**

## The Commonwealth of Massachusetts

PRESENTED BY:

Kevin J. Murphy

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 passage of the accompanying bill:

An Act providing a tax deduction for certain health care expenses..

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Kevin J. Murphy	18th Middlesex
Thomas A. Golden, Jr.	16th Middlesex

**HOUSE . . . . . . . . . . . . . . . . No. 01707** 

By Mr. Kevin J. Murphy of Lowell, petition (accompanied by bill, House, No. 01707) of Thomas A. Golden and Kevin J. Murphy relative to providing a tax deduction for certain health care expenses. Joint Committee on Revenue.

## [SIMILAR MATTER FILED IN PREVIOUS SESSION SEE

□ HOUSE , NO. 2836 OF 2009-2010.]

## The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act providing a tax deduction for certain health care expenses..

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

- SECTION 1. Section 3 of Chapter 62 of the General Laws is hereby amended by adding
- 2 the following paragraph:—
- 3 (16) An amount equal to the deduction for medical, dental and other expenses allowed under
- 4 section 151(c) of the code for medical, dental and other expenses provided non-immediate family
- 5 members. In no event shall the aggregate of this deduction attributable to any one taxpayer
- 6 exceed two thousand dollars.