

HOUSE No. 02495

The Commonwealth of Massachusetts

PRESENTED BY:

Bruce J. Ayers

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 an income tax credit for families caring for relatives at home who are elderly or victims of Alzheimer's disease.

PETITION OF:

NAME:

Bruce J. Ayers

DISTRICT/ADDRESS:

1st Norfolk

HOUSE No. 02495

By Mr. Ayers of Quincy, a petition (accompanied by bill, House, No. 2495) of Ayers relative to providing for an income tax credit for families caring for relatives at home who are elderly or victims of Alzheimer's disease Joint Committee on Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
□ HOUSE
□ , NO. 2677 OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act providing an income tax credit for families caring for relatives at home who are elderly or victims of Alzheimer's disease.

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. Section 6 of chapter 62 of the General Laws, as appearing in the 2008 Official
2 Edition, is hereby amended by inserting after paragraph (a) the following new paragraph:—
- 3 (b) A credit of \$600 shall be allowed against the taxes due if the taxpayer has provided more than
4 one-half of the support for an elderly relative who has attained the age of 70 before the taxable
5 year, or for a totally disabled relative with Alzheimer’s Disease, provided that the relative
6 resided with the taxpayer for more than 6 months of the taxable year and provided further that
7 the adjusted gross income of the relative does not exceed \$20,000 in the case of a single return
8 and \$35,000 in the case of a joint return. If the credit provided in this section reduces the tax to

9 zero, the taxpayer shall be entitled to a refund equal to the amount by which the amount of the
10 credit exceeded the amount of tax due.