

**HOUSE . . . . . No. 2510**

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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>Marjorie C. Decker</i>	<i>25th Middlesex</i>

**HOUSE . . . . . No. 2510**

By Mr. Frost of Auburn, a petition (accompanied by bill, House, No. 2510) of Paul K. Frost, Kevin J. Kuros and Marjorie C. Decker relative to home health care and hospice tax deductions. Revenue.

The Commonwealth of Massachusetts

In the One Hundred and Eighty-Ninth General Court  
(2015-2016)

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.