

HOUSE No. 2608

The Commonwealth of Massachusetts

PRESENTED BY:

David M. Rogers

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 to establish the family caregiving tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>David M. Rogers</i>	<i>24th Middlesex</i>
<i>William J. Driscoll, Jr.</i>	<i>7th Norfolk</i>
<i>Rady Mom</i>	<i>18th Middlesex</i>
<i>Diana DiZoglio</i>	<i>First Essex</i>
<i>Angelo J. Puppolo, Jr.</i>	<i>12th Hampden</i>
<i>Kay Khan</i>	<i>11th Middlesex</i>
<i>Thomas A. Golden, Jr.</i>	<i>16th Middlesex</i>
<i>William L. Crocker, Jr.</i>	<i>2nd Barnstable</i>
<i>Sean Garballey</i>	<i>23rd Middlesex</i>
<i>Tram T. Nguyen</i>	<i>18th Essex</i>
<i>Timothy R. Whelan</i>	<i>1st Barnstable</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>
<i>Paul W. Mark</i>	<i>2nd Berkshire</i>
<i>Thomas M. Petrolati</i>	<i>7th Hampden</i>
<i>Denise Provost</i>	<i>27th Middlesex</i>
<i>Peter Capano</i>	<i>11th Essex</i>
<i>Jack Patrick Lewis</i>	<i>7th Middlesex</i>
<i>Kevin G. Honan</i>	<i>17th Suffolk</i>

<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>
<i>Carolyn C. Dykema</i>	<i>8th Middlesex</i>
<i>Louis L. Kafka</i>	<i>8th Norfolk</i>
<i>Brian M. Ashe</i>	<i>2nd Hampden</i>
<i>Kenneth I. Gordon</i>	<i>21st Middlesex</i>
<i>Thomas M. Stanley</i>	<i>9th Middlesex</i>
<i>Carole A. Fiola</i>	<i>6th Bristol</i>
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>
<i>Sarah K. Peake</i>	<i>4th Barnstable</i>
<i>James Arciero</i>	<i>2nd Middlesex</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>
<i>Steven Ultrino</i>	<i>33rd Middlesex</i>
<i>Bradford Hill</i>	<i>4th Essex</i>
<i>James J. O'Day</i>	<i>14th Worcester</i>
<i>Natalie M. Higgins</i>	<i>4th Worcester</i>
<i>Mike Connolly</i>	<i>26th Middlesex</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>
<i>Daniel M. Donahue</i>	<i>16th Worcester</i>
<i>Michelle M. DuBois</i>	<i>10th Plymouth</i>
<i>Danielle W. Gregoire</i>	<i>4th Middlesex</i>
<i>Paul McMurtry</i>	<i>11th Norfolk</i>
<i>Tami L. Gouveia</i>	<i>14th Middlesex</i>
<i>Carmine Lawrence Gentile</i>	<i>13th Middlesex</i>
<i>Marcos A. Devers</i>	<i>16th Essex</i>
<i>Brendan P. Crighton</i>	<i>Third Essex</i>
<i>Patricia D. Jehlen</i>	<i>Second Middlesex</i>
<i>Sal N. DiDomenico</i>	<i>Middlesex and Suffolk</i>
<i>Dylan A. Fernandes</i>	<i>Barnstable, Dukes and Nantucket</i>
<i>Denise C. Garlick</i>	<i>13th Norfolk</i>
<i>Tackey Chan</i>	<i>2nd Norfolk</i>
<i>Harold P. Naughton, Jr.</i>	<i>12th Worcester</i>
<i>Joseph F. Wagner</i>	<i>8th Hampden</i>
<i>Mindy Domb</i>	<i>3rd Hampshire</i>
<i>Andres X. Vargas</i>	<i>3rd Essex</i>
<i>Antonio F. D. Cabral</i>	<i>13th Bristol</i>
<i>Alice Hanlon Peisch</i>	<i>14th Norfolk</i>
<i>Stephan Hay</i>	<i>3rd Worcester</i>
<i>Jonathan D. Zlotnik</i>	<i>2nd Worcester</i>
<i>Elizabeth A. Poirier</i>	<i>14th Bristol</i>

<i>Joseph D. McKenna</i>	<i>18th Worcester</i>
<i>John C. Velis</i>	<i>4th Hampden</i>
<i>Daniel Cahill</i>	<i>10th Essex</i>
<i>Daniel J. Ryan</i>	<i>2nd Suffolk</i>
<i>Marjorie C. Decker</i>	<i>25th Middlesex</i>
<i>Natalie M. Blais</i>	<i>1st Franklin</i>
<i>David Biele</i>	<i>4th Suffolk</i>
<i>Michael O. Moore</i>	<i>Second Worcester</i>
<i>Shaunna L. O'Connell</i>	<i>3rd Bristol</i>
<i>Hannah Kane</i>	<i>11th Worcester</i>
<i>Paul Brodeur</i>	<i>32nd Middlesex</i>
<i>John J. Mahoney</i>	<i>13th Worcester</i>
<i>William C. Galvin</i>	<i>6th Norfolk</i>
<i>Angelo L. D'Emilia</i>	<i>8th Plymouth</i>
<i>Paul K. Frost</i>	<i>7th Worcester</i>
<i>Elizabeth A. Malia</i>	<i>11th Suffolk</i>
<i>Bruce J. Ayers</i>	<i>1st Norfolk</i>
<i>Daniel J. Hunt</i>	<i>13th Suffolk</i>
<i>Carlos Gonzalez</i>	<i>10th Hampden</i>
<i>Julian Cyr</i>	<i>Cape and Islands</i>
<i>James M. Kelcourse</i>	<i>1st Essex</i>
<i>Brian W. Murray</i>	<i>10th Worcester</i>
<i>Daniel R. Cullinane</i>	<i>12th Suffolk</i>
<i>David Allen Robertson</i>	<i>19th Middlesex</i>
<i>John H. Rogers</i>	<i>12th Norfolk</i>
<i>Linda Dean Campbell</i>	<i>15th Essex</i>

HOUSE No. 2608

By Mr. Rogers of Cambridge, a petition (accompanied by bill, House, No. 2608) of David M. Rogers and others for legislation to establish the family caregiver tax credit. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 1643 OF 2017-2018.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-First General Court
(2019-2020)**

An Act to establish the family caregiving tax credit.

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. Chapter 62 of the General Laws is hereby amended by inserting after
2 section 6N the following Section:

3 Section 6O

4 (a) As used in this section, the following words shall have the following meanings:

5 "Activities of daily living", Everyday functions and activities individuals usually do
6 without help. ADL functions include bathing, continence, dressing, eating, toileting and
7 transferring.

8 "Eligible family member", means an individual who is at least eighteen (18) years of age
9 during a taxable year; requires assistance with at least one activity of daily living (ADL); is an

10 individual who qualifies as a dependent, spouse, parent or other relation by blood or marriage,
11 including an in-law, grandparent, grandchild, step-parent, aunt, uncle, niece, or nephew of the
12 family caregiver.

13 "State tax liability", means a family caregiver's total state tax liability incurred for the
14 taxable year.

15 "Family Caregiver" means an individual who is a resident taxpayer for the taxable year,
16 as defined in M.G.L. Ch. 62 §1. In the case of a joint return, the term includes the individual and
17 the individual's spouse. The family caregiver claiming the credit must have a federal adjusted
18 gross income of less than \$75,000 for an individual and \$150,000 for a couple, and incur
19 uncompensated expenses directly related to the care of an eligible care recipient. In addition, the
20 family caregiver must provide care to 1 or more eligible care recipients during the taxable year,
21 and be eligible to receive a credit against the family caregiver's state tax liability for the taxable
22 year.

23 (b)The total amount of the tax credit that a taxpayer described in subsection (a) of this
24 Act is eligible to receive for a taxable year is equal to a credit equal to 50% of the eligible
25 expenses incurred by the taxpayer during the taxable year, with a maximum allowable credit of
26 \$3,000. A taxpayer is not entitled to a refund, carryback, or carryforward of any credit under this
27 Act. To obtain a tax credit under this chapter, a taxpayer must claim the tax credit in the manner
28 prescribed by the state.

29 (c) Expenditures eligible to be claimed for the tax credit include:

30 (1) the improvement or alteration to the family caregiver's primary residence to permit
31 the care recipient to remain mobile, safe, and independent,

32 (2) the purchase or lease of equipment that is necessary to assist an eligible care recipient
33 in carrying out one or more activities of daily living;

34 (3) other goods, services, or supports that assist the family caregiver provide care to an
35 eligible care recipient, such as expenditures related to hiring a home care aide or personal care
36 attendant, respite care, adult day health, transportation, legal and financial services, and for
37 assistive technology to care for their loved one.

38 (d) Only 1 taxpayer may claim a tax credit in a taxable year for the eligible family
39 members under this Act for expenses described in Section (c). If two or more qualified
40 taxpayers claim a credit in accordance with subsection Sec. 4 of this section for the same
41 qualifying family member, the total amount of the credit allowed shall be allocated in equal
42 amounts between or among each of the qualified taxpayers.

43 (e) A taxpayer may not claim a tax credit under this chapter for expenses incurred in
44 carrying out general household maintenance activities, including painting, plumbing, electrical
45 repairs, or exterior maintenance, and must be directly related to assisting the family caregiver in
46 providing care to an eligible care recipient.

47 (f) The commissioner of the Department of Revenue shall promulgate rules and
48 regulations relative to the administration and enforcement of this section.

49 SECTION 2. This act shall take effect upon its passage and apply to taxable years
50 beginning on or after January 1 next following the date of enactment.