

HOUSE No. 2877

The Commonwealth of Massachusetts

PRESENTED BY:

Shawn Dooley

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 the medical expense tax deduction.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Shawn Dooley</i>	<i>9th Norfolk</i>	<i>1/25/2021</i>
<i>James J. O'Day</i>	<i>14th Worcester</i>	<i>2/26/2021</i>
<i>David Allen Robertson</i>	<i>19th Middlesex</i>	<i>2/26/2021</i>

HOUSE No. 2877

By Mr. Dooley of Norfolk, a petition (accompanied by bill, House, No. 2877) of Shawn Dooley, James J. O'Day and David Allen Robertson relative to the medical expense tax deduction. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE [Refile Branch], NO. OF 2019-2020.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

An Act relative to the medical expense tax deduction.

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 3 of chapter 62 of the General Laws, as appearing in the 2016
2 Official Edition, is hereby amended, in lines 305 and 306, by striking out the following words:- ;
3 provided, however, that the individual itemizes deductions on his federal income tax return.

4 SECTION 2. Subparagraph (4) of paragraph (b) of Part B of said section 3 of said chapter
5 62, as so appearing, is hereby amended by adding the following sentence:- Nothing in this
6 subparagraph shall be construed to require the individual to itemize deductions on their federal
7 income tax return to receive this exemption.