

HOUSE No. 03202

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 passage of the accompanying bill:

An Act providing for home health care & hospice tax credits.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: |
|-------------------------|-----------------------|
| <i>Todd M. Smola</i> | <i>1st Hampden</i> |
| <i>Kevin Kuros</i> | <i>8th Worcester</i> |
| <i>Ryan Fattman</i> | <i>18th Worcester</i> |
| <i>Nicholas Boldyga</i> | <i>3rd Hampden</i> |
| <i>Steven L. Levy</i> | <i>4th Middlesex</i> |

HOUSE No. 03202

By Mr. Frost of Auburn, a petition (accompanied by bill, House, No. 3202) of Levy and others for legislation to provide income tax credits for persons providing certain home health services Joint Committee on Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
□ HOUSE
□ , NO. 3950 OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act providing for home health care & hospice tax credits.

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 6 of chapter 62 of the General Laws, as appearing in the 2006 Official Edition, is hereby
- 2 amended by adding the following subsection:-
- 3 (m)(1) A taxpayer who pays for direct home health services for an elderly parent or in law 60
- 4 years of age or older who resides in the commonwealth shall be allowed a credit of \$5000. (2) A
- 5 taxpayer who pays for his own home health care services shall be allowed a credit of \$5000. (3)
- 6 A taxpayer who pays for direct home hospice services for another shall be allowed a credit of
- 7 \$5000.