

**SENATE . . . . . No. 1448**

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The Commonwealth of Massachusetts

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PRESENTED BY:

*James E. Timilty*

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*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 relative to tax credits for the purchase of certain medical supplies.

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PETITION OF:

NAME:

DISTRICT/ADDRESS:

*James E. Timilty*

*Bristol and Norfolk*

*Bruce E. Tarr*

*First Essex and Middlesex*

**SENATE . . . . . No. 1448**

By Mr. Timilty, a petition (accompanied by bill, Senate, No. 1448) of James E. Timilty and Bruce E. Tarr for legislation relative to tax credits for the purchase of certain medical supplies. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION

SEE

□ □ SENATE  
□ , NO. 1550 OF 2011-2012.]

**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Thirteen**  
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An Act relative to tax credits for the purchase of certain medical supplies.

*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 2010  
2 Official Edition, is hereby amended by adding the following new subsection: -

3 (q) There is hereby established a tax credit for those who incur expenses associated with  
4 the purchase of hearing aids. The amount of such credit shall be thirty percent of the cost of the  
5 hearing aid or four hundred dollars, whichever figure is less. The credit applies to no more than  
6 one hearing aid every five years. If the credit provided in this section reduces the tax to zero, the  
7 taxpayer shall be entitled to a refund equal to the amount of the credit exceeded the amount of  
8 tax due.

9 SECTION 2. Paragraph (l) of section 6 of chapter 64H of the General Laws, as appearing  
10 in the 2010 Official Edition, is hereby amended by inserting after the word “insulin”, in line 171,  
11 the following words:— and any materials or devices used in the monitoring of diabetes,  
12 including, but not limited to, blood glucose monitoring strips”