

**SENATE . . . . . No. 1596**

---

**The Commonwealth of Massachusetts**

PRESENTED BY:

*Patrick M. O'Connor*

*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 establishing a tax credit for families caring for elderly relatives and victims of Alzheimer's and Dementia.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Patrick M. O'Connor</i>	<i>Plymouth and Norfolk</i>	
<i>Donald F. Humason, Jr.</i>	<i>Second Hampden and Hampshire</i>	<i>1/30/2017</i>
<i>Ryan C. Fattman</i>	<i>Worcester and Norfolk</i>	<i>2/1/2017</i>
<i>James M. Murphy</i>	<i>4th Norfolk</i>	<i>2/2/2017</i>

**SENATE . . . . . No. 1596**

---

By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1596) of Patrick M. O'Connor, Donald F. Humason, Jr., Ryan C. Fattman and James M. Murphy for legislation to establish a tax credit for families caring for elderly relatives and victims of Alzheimer's and Dementia. Revenue.

---

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
\_\_\_\_\_

An Act establishing a tax credit for families caring for elderly relatives and victims of Alzheimer's and Dementia.

*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 2008  
2 Official Edition, is hereby amended by inserting after paragraph (a) the following new  
3 paragraph:—

4           (b) A credit of \$2,500 shall be allowed against the taxes due if the taxpayer has provided  
5 more than one-half of the support for an elderly relative who has attained the age of 70 before the  
6 taxable year, or for a totally disabled relative with Alzheimer’s Disease or Dementia, provided  
7 that the relative resided with the taxpayer for more than 6 months of the taxable year. If the  
8 credit provided in this section reduces the tax to zero, the taxpayer shall be entitled to a refund  
9 equal to the amount by which the amount of the credit exceeded the amount of tax due.