

**SENATE . . . . . No. 1665**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*James E. Timilty*

*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 tax credits for the purchase of certain medical supplies.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>James E. Timilty</i>	<i>Bristol and Norfolk</i>	
<i>Adam G. Hinds</i>	<i>Berkshire, Hampshire, Franklin and Hampden</i>	<i>1/31/2017</i>

**SENATE . . . . . No. 1665**

By Mr. Timilty, a petition (accompanied by bill, Senate, No. 1665) of James E. Timilty and Adam G. Hinds for legislation relative to tax credits for the purchase of certain medical supplies. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1607 OF 2015-2016.]

**The Commonwealth of Massachusetts**

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

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 2014  
2 Official Edition, is hereby amended by adding the following new subsection: -

3           (s) 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 (1) of section 6 of chapter 64H of the General Laws, as appearing  
10 in the 2014 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”