

**SENATE . . . . . No. 1908**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Patrick M. O'Connor***

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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 adoption of the accompanying bill:

An Act establishing a tax credit for individuals paying for home health care and hospice.

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PETITION OF:

NAME:

*Patrick M. O'Connor*

DISTRICT/ADDRESS:

*First Plymouth and Norfolk*

**SENATE . . . . . No. 1908**

By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1908) of Patrick M. O'Connor for legislation to establish a tax credit for individuals paying for home health care and hospice. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1951 OF 2021-2022.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Third General Court  
(2023-2024)**  
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An Act establishing a tax credit for individuals paying for home health care and hospice.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1           (1) A taxpayer who pays for direct home health services from a home care provider  
2 licensed with the Massachusetts Department of Public Health, or the Center for Medicare and  
3 Medicaid Services or certified with the Massachusetts Department of Occupational Safety, for  
4 the care of an elderly parent or in-law 60 years of age or older who resides in the commonwealth  
5 shall be allowed a deduction of \$5000.

6           (2) A taxpayer who pays for his own home health care services from a home health care  
7 provider licensed with the Massachusetts Department of Public Health, or the Center for  
8 Medicare and Medicaid Services or certified with the Massachusetts Department of Occupational  
9 Safety shall be allowed a deduction of \$5000.

10           (3) A taxpayer who pays for direct home hospice services for themselves or another from  
11 a home health care provider licensed with the Massachusetts Department of Public Health, or the  
12 Center for Medicare and Medicaid Services or certified with the Massachusetts Department of  
13 Occupational Safety shall be allowed a deduction of \$5000.