HOUSE DOCKET, NO. 187 FILED ON: 1/11/2011

HOUSE . . . . . No. 799

The Commonwealth of Massachusetts

PRESENTED BY:

John W. Scibak

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:

An Act to provide a hearing aid tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
John W. Scibak	*2nd Hampshire*
Brian A. Joyce	*Norfolk, Bristol, and Plymouth*
Bruce E. Tarr	☐ *[District]* ☐
Harriette L. Chandler	☐ *[District]* ☐
Martha M. Walz	*8th Suffolk*
Anne M. Gobi	*5th Worcester*

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HOUSE . . . . . No. 799

By Mr. Scibak of South Hadley, a petition (accompanied by bill, House, No. 799) of John W. Scibak and others for legislation to provide an income tax credit for certain hearing aid expenditures. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
HOUSE
, NO. *2906* OF 2009-2010.]

The Commonwealth of Massachusetts

An Act to provide a hearing aid tax credit.

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

Section 6 of chapter 62 of the General Laws, as appearing in the 2004 Official Edition, is hereby amended by inserting at the end thereof the following new subsection:-

(1) A taxpayer shall be allowed a credit against the taxes imposed by this chapter in an amount equal to the amount paid during the taxable year, not compensated by insurance or otherwise, by the taxpayer for the purchase of any qualified hearing aid.

(2) For the purposes of this section, the term qualified hearing aid means a hearing aid which is intended for use:

(a) by the taxpayer, but only if the taxpayer (or the spouse intending to use the hearing aid, in the case of a joint return) is age 55 or older; or

(b) by an individual with respect to whom the taxpayer, for the taxable year, is allowed a deduction

The maximum amount allowed as a credit under this section is $500.

(4) This section shall apply to any individual for any taxable year only if such

individual elects to have this section apply for such taxable year. An election to have this section apply may not be made for any taxable year if such election is in effect with respect to such individual for any of the four taxable years preceding such taxable year.