

**HOUSE . . . . . No. 2736****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 adoption of the accompanying bill:

**An Act to provide a hearing aid tax credit.**

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>John W. Scibak</i>	<i>2nd Hampshire</i>	<i>1/4/2013</i>
<i>Josh S. Cutler</i>	<i>6th Plymouth</i>	
<i>Peter V. Kocot</i>	<i>1st Hampshire</i>	
<i>Angelo J. Puppolo, Jr.</i>	<i>12th Hampden</i>	
<i>Colleen M. Garry</i>	<i>36th Middlesex</i>	
<i>Kay Khan</i>	<i>11th Middlesex</i>	
<i>Martha M. Walz</i>	<i>8th Suffolk</i>	
<i>Christine E. Canavan</i>	<i>10th Plymouth</i>	
<i>John V. Fernandes</i>	<i>10th Worcester</i>	
<i>Benjamin Swan</i>	<i>11th Hampden</i>	
<i>Jennifer E. Benson</i>	<i>37th Middlesex</i>	

# HOUSE . . . . . No. 2736

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By Mr. Scibak of South Hadley, a petition (accompanied by bill, House, No. 2736) of John W. Scibak and others for legislation to provide an income tax credit for certain hearing aid expenditures. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 799 OF 2011-2012.]

## The Commonwealth of Massachusetts

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In the Year Two Thousand Thirteen  
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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:*

1           Section 1. Section 6 of chapter 62 of the General Laws, as appearing in the 2004  
2 Official Edition, is hereby amended by inserting at the end thereof the following new  
3 subsection:-

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

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

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

11                   (b) by an individual with respect to whom the taxpayer, for the taxable year, is  
12                   allowed a deduction. The maximum amount allowed as a credit under this  
13                   section is \$500.

14           (3) This section shall apply to any individual for any taxable year only if such individual  
15       elects to have this section apply for such taxable year. An election to have this section apply may  
16       not be made for any taxable year if such election is in effect with respect to such individual for  
17       any of the four taxable years preceding such taxable year.