

HOUSE No. 2677

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act providing an income tax credit for families caring for relatives at home who are elderly or victims of alzheimer's disease..

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 after paragraph (a) the following new
3 paragraph:—

4 (b) A credit of \$600 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, provided that the
7 relative resided with the taxpayer for more than 6 months of the taxable year and provided
8 further that the adjusted gross income of the relative does not exceed \$20,000 in the case of a
9 single return and \$35,000 in the case of a joint return. If the credit provided in this section
10 reduces the tax to zero, the taxpayer shall be entitled to a refund equal to the amount by which
11 the amount of the credit exceeded the amount of tax due.