

HOUSE No. 2836

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act providing a tax deduction for certain health care expenses..

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 3 of Chapter 62 of the General Laws is hereby amended by adding
2 the following paragraph:—

3 (16) An amount equal to the deduction for medical, dental and other expenses
4 allowed under section 151(c) of the code for medical, dental and other expenses provided non-
5 immediate family members. In no event shall the aggregate of this deduction attributable to any
6 one taxpayer exceed two thousand dollars.