

**HOUSE . . . . . No. 2906**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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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 6 of chapter 62 of the General Laws, as appearing in the 2004 Official Edition, is  
2 hereby amended by inserting at the end thereof the following new subsection:-

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

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

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

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

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

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