

# HOUSE . . . . . No. 3950

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## The Commonwealth of Massachusetts

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In the Year Two Thousand Nine  
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An Act providing for certain tax credits..

*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 2006 Official Edition, is  
2 hereby amended by adding the following subsection:-

3           (m)(1) A taxpayer who pays for direct home health services for an elderly parent or in  
4 law 60 years of age or older who resides in the commonwealth shall be allowed a credit of  
5 \$5000. (2) A taxpayer who pays for his own home health care services shall be allowed a credit  
6 of \$5000. (3) A taxpayer who pays for direct home hospice services for another shall be allowed  
7 a credit of \$5000.