

**SENATE . . . . . No. 1291**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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An Act relative to tax credits for prescription drugs..

*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 adding the following subsection: - (l) A credit shall be  
3 allowed against the tax liability imposed by this chapter to a taxpayer who has reached the age of  
4 sixty-five or more for the cost incurred by the taxpayer during the tax year for the purchase of  
5 prescription drugs. The credit shall not exceed two thousand dollars per tax year. Said taxpayer  
6 whose prescription drug costs are fully covered by an insurance plan, or the prescription drug  
7 insurance plan administered by the Executive Office of Elder Affairs, shall receive the tax credit  
8 for their premium or deductible costs. If the credit provided in this section reduces the tax to  
9 zero, the taxpayer shall be entitled to a refund equal to the amount of the credit exceeded the  
10 amount of tax due.