

SENATE No. 1357

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to tax credits for the purchase of hearing aids..

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: -

3 (1) There is hereby established a tax credit for those who incur expenses associated with
4 the purchase of hearing aids. The amount of such credit shall be thirty percent of the cost of the
5 hearing aid or four hundred dollars, whichever figure is less. The credit applies to no more than
6 one hearing aid every five years. If the credit provided in this section reduces the tax to zero, the
7 taxpayer shall be entitled to a refund equal to the amount of the credit exceeded the amount of
8 tax due.