

**SENATE . . . . . No. 1357**

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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 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.