

HOUSE No. 1707

The Commonwealth of Massachusetts

PRESENTED BY:

Kevin J. Murphy

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act providing a tax deduction for certain health care expenses.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | DATE ADDED: |
|------------------------------|-----------------------|------------------|
| <i>Kevin J. Murphy</i> | <i>18th Middlesex</i> | <i>1/20/2011</i> |
| <i>Thomas A. Golden, Jr.</i> | <i>16th Middlesex</i> | <i>2/4/2011</i> |

HOUSE No. 1707

By Mr. Murphy of Lowell, a petition (accompanied by bill, House, No. 1707) of Kevin J. Murphy and Thomas A. Golden, Jr. relative to providing a tax deduction for certain health care expenses. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2836 OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act providing a tax deduction for certain health care expenses.

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 3 of Chapter 62 of the General Laws is hereby amended by adding
2 the following paragraph:—

3 (16) An amount equal to the deduction for medical, dental and other expenses
4 allowed under section 151(c) of the code for medical, dental and other expenses provided non-
5 immediate family members. In no event shall the aggregate of this deduction attributable to any
6 one taxpayer exceed two thousand dollars.