

HOUSE No. 3202

The Commonwealth of Massachusetts

PRESENTED BY:

Paul K. Frost

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 for home health care & hospice tax credits.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Paul K. Frost</i>	<i>7th Worcester</i>	<i>11/13/2012</i>
<i>Todd M. Smola</i>	<i>1st Hampden</i>	<i>2/4/2011</i>
<i>Kevin J. Kuros</i>	<i>8th Worcester</i>	<i>2/4/2011</i>
<i>Ryan C. Fattman</i>	<i>18th Worcester</i>	<i>2/4/2011</i>
<i>Nicholas A. Boldyga</i>	<i>3rd Hampden</i>	<i>2/4/2011</i>
<i>Steven L. Levy</i>	<i>4th Middlesex</i>	<i>2/4/2011</i>

HOUSE No. 3202

By Mr. Frost of Auburn, a petition (accompanied by bill, House, No. 3202) of Paul K. Frost and others for legislation to provide income tax credits for persons providing certain home health services. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 3950 OF 2009-2010.]

The Commonwealth of Massachusetts

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In the Year Two Thousand Eleven
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An Act providing for home health care & hospice 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.