

HOUSE No. 2573

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>1/18/2013</i>

HOUSE No. 2573

By Mr. Frost of Auburn, a petition (accompanied by bill, House, No. 2573) of Paul K. Frost for legislation to provide income tax credits for persons providing certain home health services. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 3202 OF 2011-2012.]

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

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 \$1500. (2) A taxpayer who pays for his own home health care services shall be allowed a credit
6 of \$1500. (3) A taxpayer who pays for direct home hospice services for another shall be allowed
7 a credit of \$1500.