

HOUSE No. 2574

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 deductions.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Paul K. Frost</i>	<i>7th Worcester</i>	

HOUSE No. 2574

By Mr. Frost of Auburn, a petition (accompanied by bill, House, No. 2574) of Paul K. Frost for legislation to provide income tax deductions for home health care and hospice expenses. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

An Act providing for home health care & hospice tax deductions.

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 deduction of
5 \$1500. (2) A taxpayer who pays for his own home health care services shall be allowed a
6 deduction of \$1500. (3) A taxpayer who pays for direct home hospice services for another shall
7 be allowed a deduction of \$1500.