SENATE DOCKET, NO. 1452 FILED ON: 1/18/2013

SENATE . . . . . No. 1388

The Commonwealth of Massachusetts

PRESENTED BY:

Richard T. Moore

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 establishing an income tax deduction for individuals with gluten allergies.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Richard T. Moore	*Worcester and Norfolk*
David Paul Linsky	*5th Middlesex*

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SENATE . . . . . No. 1388

By Mr. Richard T. Moore, a petition (accompanied by bill, Senate, No. 1388) of Richard T. Moore and David Paul Linsky for legislation relative to an income tax deduction for individuals with gluten allergies. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

An Act establishing an income tax deduction for individuals with gluten allergies.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Paragraph (a) of Part B of section 3 of Chapter 62 of the General Laws, as appearing in the 2010 Official Edition, is hereby amended by inserting at the end thereof the following new paragraph:-

(17) In the case of an individual who is diagnosed by a physician or other medical professional registered under chapter 112 with celiac disease or other similar allergy to gluten may claim an amount equal to, but not more than $5,000, the following expenses that are incurred by the individual and related to the individual's procurement of gluten-free foods: (i) the cost of gluten-free food that is in excess of the cost of the gluten containing food; (ii) the full cost of special items necessary for a gluten-free diet; (iii) travel expenses to a store selling an item necessary for a gluten-free diet when the item is not available at a store within the city or town of residence of the individual; and (iv) the full cost of postage or other delivery expenses for gluten-free food or special items made by mail order. For the purposes of this subparagraph, “celiac disease” shall mean the autoimmune condition whereby an individual who consumes foods containing gluten experiences an immune-mediated toxic reaction that causes damage to the small intestine and does not allow food to be properly absorbed. For purposes of this subparagraph, “gluten” shall mean the mixture of proteins found in wheat grains. An individual who is a nonresident of the commonwealth for all or part of the taxable year shall not be eligible to claim this deduction.

SECTION 2. A deduction shall be allowed under subparagraph (17) of subsection (a) of Part B of section 3 of Chapter 62 for taxable years beginning on or after January 1, 2014.