

**HOUSE . . . . . No. 2680**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***John W. Scibak***

*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 to provide a hearing aid tax credit.

PETITION OF:

| NAME:                         | DISTRICT/ADDRESS:                |
|-------------------------------|----------------------------------|
| <i>John W. Scibak</i>         | <i>2nd Hampshire</i>             |
| <i>Sheila C. Harrington</i>   | <i>1st Middlesex</i>             |
| <i>Benjamin Swan</i>          | <i>11th Hampden</i>              |
| <i>Josh S. Cutler</i>         | <i>6th Plymouth</i>              |
| <i>Angelo J. Puppolo, Jr.</i> | <i>12th Hampden</i>              |
| <i>Peter V. Kocot</i>         | <i>1st Hampshire</i>             |
| <i>Michael O. Moore</i>       | <i>Second Worcester</i>          |
| <i>Ann-Margaret Ferrante</i>  | <i>5th Essex</i>                 |
| <i>Dennis A. Rosa</i>         | <i>4th Worcester</i>             |
| <i>Jennifer E. Benson</i>     | <i>37th Middlesex</i>            |
| <i>Bruce E. Tarr</i>          | <i>First Essex and Middlesex</i> |
| <i>John V. Fernandes</i>      | <i>10th Worcester</i>            |

**HOUSE . . . . . No. 2680**

By Mr. Scibak of South Hadley, a petition (accompanied by bill, House, No. 2680) of John W. Scibak and others for legislation to provide an income tax credit for the purchase of hearing aids. Revenue.

**The Commonwealth of Massachusetts**

**In the One Hundred and Eighty-Ninth General Court  
(2015-2016)**

An Act to provide a hearing aid tax credit.

*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 6 of chapter 62 of the General Laws, as appearing in the 2012 Official  
2 Edition, is hereby amended by inserting at the end thereof the following new subsection:-

3 (1) A taxpayer shall be allowed a credit against the taxes imposed by this chapter in an  
4 amount equal to the amount paid during the taxable year, not compensated by insurance or  
5 otherwise, by the taxpayer for the purchase of any qualified hearing aid.

6 (2) For the purposes of this section, the term qualified hearing aid means a hearing aid  
7 which is intended for use:

8 (a) by the taxpayer, but only if the taxpayer (or the spouse intending to use the hearing  
9 aid, in the case of a joint return), is age 55 or older; or

10 (b) by an individual with respect to whom the taxpayer, for the taxable year, is allowed a  
11 deduction. The maximum amount allowed as a credit under this section is \$500.

12           (3) This section shall apply to any individual for any taxable year only if such individual  
13       elects to have this section apply for such taxable year. An election to have this section apply may  
14       not be made for any taxable year if such election is in effect with respect to such individual for  
15       any of the four taxable years preceding such taxable year.