

HOUSE No. 4402

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, June 13, 2016.

The committee on Ways and Means, to whom was referred the Bill relative to ABLE accounts (House, No. 3753), reports recommending that the same ought to pass with an amendment substituting therefor the accompanying bill (House, No. 4402).

For the committee,

BRIAN S. DEMPSEY.

The Commonwealth of Massachusetts

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

An Act relative to ABLE accounts.

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. Subsection (a) of section 29 of chapter 15C of the General Laws, as
2 appearing in the 2014 Official Edition, is hereby amended by striking out the definition of
3 “disability verification” and inserting in place thereof the following definition: -

4 “Disability verification”, (a) a “disability certification” as defined under 26 U.S.C
5 section 529A and applicable federal regulations and federal regulatory guidance, or (b) a
6 verification, to the authority or its designated administrator, by the designated beneficiary or the
7 parent or guardian of the designated beneficiary that: (i) includes a copy of the designated
8 beneficiary's diagnosis, which shall specify that such person is an individual with a disability and
9 shall be signed by a physician or a licensed clinical psychologist; and (ii) the designated
10 beneficiary is either (1) receiving benefits under the supplemental security income program
11 under Title XVI of the Social Security Act or whose benefits under such program are suspended
12 for a reason other than misconduct, (2) for purposes of Title XIX of the Social Security Act,
13 deemed to be or treated as, receiving benefits from the office of Medicaid under the
14 supplemental security income program under Title XVI of the Social Security Act or whose

15 benefits under such program are suspended for a reason other than misconduct or (3) receiving
16 disability benefits under Title II of the Social Security Act.

17 SECTION 2. Subsection (a) of section 29 of Chapter 15C of the General Laws, as so
18 appearing, is hereby amended by striking out the definition of “physician” and inserting in place
19 thereof the following definition:-

20 “Physician” , a physician meeting the criteria of section 1861(r)(1) of the Social Security
21 Act.

22 SECTION 3. Section 29 of chapter 15C of the General Laws, as so appearing, is hereby
23 amended by inserting after the word “disabilities”, in line 42, the following words:- ; provided
24 that, notwithstanding any other provision of this section, the authority shall establish and
25 administer said program in accordance with 26 U.S.C. section 529A, to ensure that said program
26 constitutes a qualified ABLE program, as defined therein.

27 SECTION 4. Said section 29 of said chapter is hereby further amended by striking the
28 word “and”, in line 73, and by inserting after the word “section” in line 75 the following words:-
29 “or, (10) any other qualified disability expense approved by the Internal Revenue Service
30 pursuant to 26 U.S.C. section 529A.

31 SECTION 5. Said section 29 of said chapter is hereby further amended by inserting after
32 the word “administrator”, in line 93, the following words: - or the individual otherwise
33 constitutes an “eligible individual” pursuant to 26 U.S.C. section 529A.

34 SECTION 6. Said section 29 of said chapter is hereby further amended by inserting after
35 the word “section”, in line 103, the following words:- provided, that the authority shall not issue

36 any regulation or enter into any agreement that would preclude the program established under
37 subsection (b) from constituting a qualified ABLE program, as defined by 26 U.S.C. section
38 529A.

39 SECTION 7. Subsection (b) of section 33 of chapter 226 of the Acts of 2014 is hereby
40 repealed.

41 SECTION 8. Section 34 of chapter 226 of the Acts of 2014 is hereby repealed.