

HOUSE No. 1628

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:	DATE ADDED:
<i>John W. Scibak</i>	<i>2nd Hampshire</i>	<i>1/13/2017</i>
<i>Angelo J. Puppolo, Jr.</i>	<i>12th Hampden</i>	<i>2/1/2017</i>
<i>Steven Ultrino</i>	<i>33rd Middlesex</i>	<i>2/1/2017</i>
<i>Barbara A. L'Italien</i>	<i>Second Essex and Middlesex</i>	<i>1/13/2017</i>
<i>Claire D. Cronin</i>	<i>11th Plymouth</i>	<i>1/13/2017</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	<i>1/13/2017</i>
<i>Kenneth I. Gordon</i>	<i>21st Middlesex</i>	<i>1/13/2017</i>
<i>Marjorie C. Decker</i>	<i>25th Middlesex</i>	<i>1/13/2017</i>
<i>Joseph A. Boncore</i>	<i>First Suffolk and Middlesex</i>	<i>1/13/2017</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	<i>1/13/2017</i>
<i>Adrian Madaro</i>	<i>1st Suffolk</i>	<i>1/13/2017</i>

HOUSE No. 1628

By Mr. Scibak of South Hadley, a petition (accompanied by bill, House, No. 1628) of John W. Scibak and others for legislation to provide an income tax credit for the purchase of hearing aids. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2680 OF 2015-2016.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

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 2014 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.