

SENATE No. 1596

The Commonwealth of Massachusetts

PRESENTED BY:

Patrick M. O'Connor

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 a tax credit for families caring for elderly relatives and victims of Alzheimer's and Dementia.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Patrick M. O'Connor</i>	<i>Plymouth and Norfolk</i>	
<i>Donald F. Humason, Jr.</i>	<i>Second Hampden and Hampshire</i>	<i>1/30/2017</i>
<i>Ryan C. Fattman</i>	<i>Worcester and Norfolk</i>	<i>2/1/2017</i>
<i>James M. Murphy</i>	<i>4th Norfolk</i>	<i>2/2/2017</i>

SENATE No. 1596

By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1596) of Patrick M. O'Connor, Donald F. Humason, Jr., Ryan C. Fattman and James M. Murphy for legislation to establish a tax credit for families caring for elderly relatives and victims of Alzheimer's and Dementia. Revenue.

The Commonwealth of Massachusetts

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

An Act establishing a tax credit for families caring for elderly relatives and victims of Alzheimer's and Dementia.

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 2008
2 Official Edition, is hereby amended by inserting after paragraph (a) the following new
3 paragraph:—

4 (b) A credit of \$2,500 shall be allowed against the taxes due if the taxpayer has provided
5 more than one-half of the support for an elderly relative who has attained the age of 70 before the
6 taxable year, or for a totally disabled relative with Alzheimer’s Disease or Dementia, provided
7 that the relative resided with the taxpayer for more than 6 months of the taxable year. If the
8 credit provided in this section reduces the tax to zero, the taxpayer shall be entitled to a refund
9 equal to the amount by which the amount of the credit exceeded the amount of tax due.