

**SENATE . . . . . No. 1602**

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**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 relatives with aphasia.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Patrick M. O'Connor</i>	<i>Plymouth and Norfolk</i>	
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>1/25/2017</i>
<i>Ryan C. Fattman</i>	<i>Worcester and Norfolk</i>	<i>1/31/2017</i>
<i>Josh S. Cutler</i>	<i>6th Plymouth</i>	<i>2/3/2017</i>

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By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1602) of Patrick M. O'Connor, David F. DeCoste, Ryan C. Fattman and Josh S. Cutler for legislation to establish a tax credit for families caring for relatives with aphasia. Revenue.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
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An Act establishing a tax credit for families caring for relatives with aphasia.

*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 \$1,000 shall be allowed against the taxes due if the taxpayer has provided  
5 more than one-half of the support for a relative diagnosed with aphasia, provided that the relative  
6 resided with the taxpayer for more than 6 months of the taxable year. If the credit provided in  
7 this section reduces the tax to zero, the taxpayer shall be entitled to a refund equal to the amount  
8 by which the amount of the credit exceeded the amount of tax due.