HOUSE DOCKET, NO. 237 FILED ON: 1/9/2019

HOUSE . . . . . No. 2397

The Commonwealth of Massachusetts

PRESENTED BY:

Bruce J. Ayers

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 providing an income tax credit for families caring for relatives at home who are elderly or victims of Alzheimer's disease.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Bruce J. Ayers	*1st Norfolk*	*1/9/2019*
Patrick M. O'Connor	*Plymouth and Norfolk*	*1/30/2019*

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HOUSE . . . . . No. 2397

By Mr. Ayers of Quincy, a petition (accompanied by bill, House, No. 2397) of Bruce J. Ayers and Patrick M. O'Connor relative to providing an income tax credit for families caring for relatives at home who are elderly or totally disabled with Alzheimer's disease. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *1473* OF 2017-2018.]

The Commonwealth of Massachusetts

In the One Hundred and Ninety-First General Court
(2019-2020)

An Act providing an income tax credit for families caring for relatives at home who are elderly or victims of Alzheimer's disease.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Section 6 of chapter 62 of the General Laws is hereby amended by inserting after paragraph (a) the following new paragraph:—

(b) A credit of $600 shall be allowed against the taxes due if the taxpayer has provided more than one-half of the support for an elderly relative who has attained the age of 70 before the taxable year, or for a totally disabled relative with Alzheimer's Disease, provided that the relative resided with the taxpayer for more than 6 months of the taxable year and provided further that the adjusted gross income of the relative does not exceed $20,000 in the case of a single return and $35,000 in the case of a joint return. If the credit provided in this section

reduces the tax to zero, the taxpayer shall be entitled to a refund equal to the amount by which the amount of the credit exceeded the amount of tax due.