

**HOUSE . . . . . No. 2865**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Michael S. Day, (BY REQUEST)***

*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 for a COVID-19 vaccination tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Vincent Lawrence Dixon</i>	<i>60 Lake Street-Unit N, Winchester, MA 01890</i>	<i>1/27/2021</i>

**HOUSE . . . . . No. 2865**

By Mr. Day of Stoneham (by request), a petition (accompanied by bill, House, No. 2865) of Vincent Lawrence Dixon for legislation to provide for a COVID-19 vaccination tax credit. Revenue.

**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-Second General Court  
(2021-2022)**

An Act for a COVID-19 vaccination tax credit.

*Whereas*, The deferred operation of this act would tend to defeat its purpose, which is to improve the Public Health, and restore the sound economy, of our Commonwealth, in as timely a manner, and by all such appropriate means, as can be utilized, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public health.

*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. The Massachusetts General Laws are hereby amended by inserting the  
2 following new chapter:

3 Chapter of Massachusetts General Laws – COVID-19 Vaccination Tax Credit

4 Section 1. An Act to create a COVID-19 Vaccination Tax Credit (VTC), under the Laws  
5 of Massachusetts, providing for a Tax Credit, to certain qualified individuals, for specific  
6 assistance in encouraging vaccination.

7 Section 2. It is in the interest of Public Health, and Public Safety, that as many residents  
8 of Massachusetts, be vaccinated, as soon as it is possible, based on availability of vaccine, and  
9 logistics to administer such vaccine.

10           Section 3. It being understandable, that many individuals, have realistic concern, about  
11 the safety of vaccines, and should be encouraged to have the vaccines administered, as long as  
12 the vaccines have been determined by scientific authorities, to be safe.

13           It is in the economic interests of all persons in Massachusetts, that as wide, an appropriate  
14 vaccination campaign, can lead to a high percentage of vaccination of the population, that our  
15 Commonwealth, may be freed of the tyranny of COVID-19, in particular; so as to improve the  
16 overall health of our people, and the strength of our economy.

17           Therefore, this legislation authorizes a COVID-19 Vaccination Tax Credit (VTC), of at  
18 least \$100, to each individual, who attaches to their Massachusetts Individual Income Tax, the  
19 Medical Documentation, of having received the required doses, of approved COVID-19  
20 vaccines.