

**HOUSE . . . . . No. 2909**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Denise C. Garlick*

*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 relative to medical and dental expense deductions.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Denise C. Garlick</i>	<i>13th Norfolk</i>	<i>2/18/2021</i>
<i>Michael F. Rush</i>	<i>Norfolk and Suffolk</i>	<i>2/18/2021</i>

**HOUSE . . . . . No. 2909**

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By Ms. Garlick of Needham, a petition (accompanied by bill, House, No. 2909) of Denise C. Garlick and Michael F. Rush relative to medical and dental expense income tax deductions. Revenue.

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**The Commonwealth of Massachusetts**

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

An Act relative to medical and dental expense deductions.

*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 3 of chapter 62, as appearing in the 2018 Official Edition, is hereby  
2 amended by striking out, in lines 304 and 305, the words “; provided, however, that the  
3 individual itemizes deductions on his federal income tax return”.

4           SECTION 2. The department of revenue shall promulgate regulations necessary to  
5 implement and administer this act.