

**SENATE . . . . . No. 1948**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

*Patrick M. O'Connor*

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*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.

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PETITION OF:

NAME:

*Patrick M. O'Connor*

DISTRICT/ADDRESS:

*Plymouth and Norfolk*

**SENATE . . . . . No. 1948**

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By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1948) of Patrick M. O'Connor for legislation to establish a tax credit for families caring for elderly relatives and victims of Alzheimer's and Dementia. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1742 OF 2019-2020.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Second General Court  
(2021-2022)**  
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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 6 of chapter 62 of the General Laws, as appearing in the 2008 Official Edition, is  
2 hereby amended by inserting after paragraph (a) the following new paragraph:—

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