SENATE DOCKET, NO. 916 FILED ON: 2/9/2021

SENATE . . . . . No. 1949

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:
Patrick M. O'Connor	*Plymouth and Norfolk*

SENATE DOCKET, NO. 916 FILED ON: 2/9/2021

SENATE . . . . . No. 1949

By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1949) of Patrick M. O'Connor for legislation to establish a tax credit for families caring for relatives with aphasia. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. *1739* OF 2019-2020.]

The Commonwealth of Massachusetts

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

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:

Section 6 of chapter 62 of the General Laws, as appearing in the 2008 Official Edition, is hereby amended by inserting after paragraph (a) the following new paragraph:—

(b) A credit of $1,000 shall be allowed against the taxes due if the taxpayer has provided more than one-half of the support for a relative diagnosed with aphasia, provided that the relative resided with the taxpayer for more than 6 months of the taxable year. 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.