

SENATE No. 1954

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 the purchase of hearing aids.

PETITION OF:

NAME:

Patrick M. O'Connor

DISTRICT/ADDRESS:

Plymouth and Norfolk

SENATE No. 1954

By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1954) of Patrick M. O'Connor for legislation to establish a tax credit for the purchase of hearing aids. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1738 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 the purchase of hearing aids.

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 2012 Official Edition, is
2 hereby amended by inserting at the end thereof the following new subsection:-

3 (1) A taxpayer shall be allowed a credit against the taxes imposed by this chapter in an
4 amount equal to the amount paid during the taxable year, not compensated by insurance or
5 otherwise, by the taxpayer for the purchase of any qualified hearing aid.

6 (2) For the purposes of this section, the term qualified hearing aid means a hearing aid
7 which is intended for use:

8 (a) by the taxpayer, but only if the taxpayer (or the spouse intending to use the hearing
9 aid, in the case of a joint return), is age 55 or older; or

10 (b) by the taxpayer, but only if the taxpayer provides more than one half of annual
11 support for an individual with a disability that creates the need for a hearing aid, or if the
12 taxpayer is an individual with a disability that creates the need for a hearing aid, or

13 (c) by an individual with respect to whom the taxpayer, for the taxable year, is allowed a
14 deduction. The maximum amount allowed as a credit under this section is \$1,500.

15 (3) This section shall apply to any individual for any taxable year only if such individual
16 elects to have this section apply for such taxable year. An election to have this section apply may
17 not be made for any taxable year if such election is in effect with respect to such individual for
18 any of the four taxable years preceding such taxable year.