

**HOUSE . . . . . No. 2804**

---

**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>1/17/2023</i>
<i>Adam Scanlon</i>	<i>14th Bristol</i>	<i>3/7/2023</i>

**HOUSE . . . . . No. 2804**

---

By Representative Garlick of Needham, a petition (accompanied by bill, House, No. 2804) of Denise C. Garlick and Adam Scanlon relative to medical and dental expense income tax deductions. Revenue.

---

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2909 OF 2021-2022.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Third General Court  
(2023-2024)**  
\_\_\_\_\_

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.