

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Michael S. Day, (BY REQUEST)

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 for a COVID-19 vaccination tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Vincent Dixon</i>	<i>60 Lake Street – Unit N Winchester, Mass. 01890</i>	<i>2/22/2023</i>

HOUSE No.

By Representative Day of Stoneham (by request), a petition (subject to Joint Rule 12) of Vincent Dixon for legislation to provide for a COVID-19 vaccination tax credit. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2865 OF 2021-2022.]

The Commonwealth of Massachusetts

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

An Act for a COVID-19 vaccination tax credit.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to improve the Public Health, and restore the sound economy, of our Commonwealth, in as timely a manner, and by all such appropriate means, as can be utilized, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public health. , therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public health.

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. The Massachusetts General Laws are hereby amended by inserting the
2 following new chapter:

3 Chapter of Massachusetts General Laws – COVID-19 Vaccination Tax Credit

4 Section 1. An Act to create a COVID-19 Vaccination Tax Credit (VTC), under the Laws
5 of Massachusetts, providing for a Tax Credit, to certain qualified individuals, for specific
6 assistance in encouraging vaccination.

7 Section 2. It is in the interest of Public Health, and Public Safety, that as many residents
8 of Massachusetts, be vaccinated, as much, and as soon as it is possible, based on availability of
9 vaccine, and logistics to administer such vaccine; and vaccines relating to COVID.

10 Section 3. It being understandable, that many individuals, have realistic concern, about
11 the safety of vaccines, and should be encouraged to have the vaccines administered, as long as
12 the vaccines have been determined by scientific authorities, to be safe.

13 It is in the economic interests of all persons in Massachusetts, that as wide, an appropriate
14 vaccination campaign, can lead to a high percentage of vaccination of the population, that our
15 Commonwealth, may be freed, and/or reduced of the tyranny of COVID-19, in particular; so as
16 to improve the overall health of our people, and the strength of our economy.

17 Therefore, this legislation authorizes a COVID-19 Vaccination Tax Credit (VTC), of at
18 least \$100, to each individual, who attaches to their Massachusetts Individual Income Tax, the
19 Medical Documentation, of having received the available, and required doses, of approved
20 COVID-19 vaccines