

**SENATE . . . . . No. 1907**

---

**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:

*Patrick M. O'Connor*

DISTRICT/ADDRESS:

*First Plymouth and Norfolk*

**SENATE . . . . . No. 1907**

---

---

By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1907) 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. 1949 OF 2021-2022.]

**The Commonwealth of Massachusetts**

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

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:*

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 \$1,000 shall be allowed against the taxes due if the taxpayer has provided  
4 more than one-half of the support for a relative diagnosed with aphasia, provided that the relative  
5 resided with the taxpayer for more than 6 months of the taxable year. If the credit provided in  
6 this section reduces the tax to zero, the taxpayer shall be entitled to a refund equal to the amount  
7 by which the amount of the credit exceeded the amount of tax due.