HOUSE DOCKET, NO. 3868 FILED ON: 1/17/2025

HOUSE . . . . . No. 3070

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:
Vincent Lawrence Dixon	*60 Lake Street Unit N, Winchester, MA 01890*	*1/17/2025*

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HOUSE . . . . . No. 3070

By Representative Day of Stoneham (by request), a petition (accompanied by bill, House, No. 3070) of Vincent Lawrence Dixon relative to a COVID-19 vaccination tax credit. Revenue.

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Fourth General Court
(2025-2026)

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 promote 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:

SECTION 1. The Massachusetts General Laws are hereby amended by inserting the following new chapter:

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

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

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

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

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

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