

# HOUSE . . . . . No. 3159

## The Commonwealth of Massachusetts

PRESENTED BY:

*Michael P. Kushmerek and David M. Rogers*

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 supporting family caregivers.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Michael P. Kushmerek</i>	<i>3rd Worcester</i>	<i>1/17/2025</i>
<i>David M. Rogers</i>	<i>24th Middlesex</i>	<i>1/17/2025</i>
<i>Adam J. Scanlon</i>	<i>14th Bristol</i>	<i>1/17/2025</i>
<i>Natalie M. Blais</i>	<i>1st Franklin</i>	<i>1/27/2025</i>
<i>Joanne M. Comerford</i>	<i>Hampshire, Franklin and Worcester</i>	<i>1/27/2025</i>
<i>Kenneth I. Gordon</i>	<i>21st Middlesex</i>	<i>2/4/2025</i>
<i>Tara T. Hong</i>	<i>18th Middlesex</i>	<i>2/4/2025</i>
<i>Michael D. Brady</i>	<i>Second Plymouth and Norfolk</i>	<i>2/10/2025</i>
<i>Jacob R. Oliveira</i>	<i>Hampden, Hampshire and Worcester</i>	<i>2/10/2025</i>
<i>Brian W. Murray</i>	<i>10th Worcester</i>	<i>2/10/2025</i>
<i>Sean Reid</i>	<i>11th Essex</i>	<i>2/10/2025</i>
<i>Colleen M. Garry</i>	<i>36th Middlesex</i>	<i>2/11/2025</i>
<i>Lindsay N. Sabadosa</i>	<i>1st Hampshire</i>	<i>2/11/2025</i>
<i>Jennifer Balinsky Armini</i>	<i>8th Essex</i>	<i>2/18/2025</i>
<i>Paul McMurtry</i>	<i>11th Norfolk</i>	<i>2/20/2025</i>
<i>William C. Galvin</i>	<i>6th Norfolk</i>	<i>2/28/2025</i>
<i>Richard G. Wells, Jr.</i>	<i>7th Norfolk</i>	<i>3/18/2025</i>
<i>Erika Uytterhoeven</i>	<i>27th Middlesex</i>	<i>3/19/2025</i>

<i>Patrick Joseph Kearney</i>	<i>4th Plymouth</i>	<i>3/21/2025</i>
<i>James C. Arena-DeRosa</i>	<i>8th Middlesex</i>	<i>3/24/2025</i>
<i>Thomas M. Stanley</i>	<i>9th Middlesex</i>	<i>3/24/2025</i>
<i>Steven Owens</i>	<i>29th Middlesex</i>	<i>3/24/2025</i>
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>	<i>3/27/2025</i>
<i>Mindy Domb</i>	<i>3rd Hampshire</i>	<i>3/27/2025</i>
<i>Susannah M. Whipps</i>	<i>2nd Franklin</i>	<i>3/27/2025</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	<i>4/3/2025</i>
<i>Samantha Montaño</i>	<i>15th Suffolk</i>	<i>4/3/2025</i>
<i>Carmine Lawrence Gentile</i>	<i>13th Middlesex</i>	<i>4/9/2025</i>
<i>Natalie M. Higgins</i>	<i>4th Worcester</i>	<i>5/1/2025</i>
<i>Thomas W. Moakley</i>	<i>Barnstable, Dukes and Nantucket</i>	<i>5/8/2025</i>
<i>David Biele</i>	<i>4th Suffolk</i>	<i>5/29/2025</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	<i>6/15/2025</i>
<i>Kristin E. Kassner</i>	<i>2nd Essex</i>	<i>6/16/2025</i>
<i>Joan B. Lovely</i>	<i>Second Essex</i>	<i>7/22/2025</i>
<i>Lisa Field</i>	<i>3rd Bristol</i>	<i>8/28/2025</i>
<i>John J. Marsi</i>	<i>6th Worcester</i>	<i>9/24/2025</i>
<i>Margaret R. Scarsdale</i>	<i>1st Middlesex</i>	<i>9/24/2025</i>
<i>Steven George Xiarhos</i>	<i>5th Barnstable</i>	<i>10/15/2025</i>
<i>Michelle L. Badger</i>	<i>1st Plymouth</i>	<i>10/15/2025</i>
<i>Brandy Fluker-Reid</i>	<i>12th Suffolk</i>	<i>10/23/2025</i>

# HOUSE . . . . . No. 3159

By Representatives Kushmerek of Fitchburg and Rogers of Cambridge, a petition (accompanied by bill, House, No. 3159) of Michael P. Kushmerek, David M. Rogers and others for legislation to support family caregivers through tax credits and the establishment an advisory council (including members of the General Court) relative to family care giving. Revenue.

## The Commonwealth of Massachusetts

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

An Act supporting family caregivers.

*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 . Chapter 6A of the General Laws, as appearing in the 2022 Official  
2 Edition, is hereby amended by inserting after section 16FF the following section:-

3 Section 16GG. (a) There shall be an advisory council on family caregiving. The advisory  
4 council shall consist of: the secretary of health and human services, or a designee; the secretary  
5 of aging and independence, or a designee; the commissioner of public health, or a designee; the  
6 secretary of veterans’ services, or a designee; the secretary of labor and workforce development,  
7 or a designee; the house and senate chairs of the joint committee on elder affairs, or their  
8 designees; and 10 persons to be appointed, in a manner that ensures, as much as possible,  
9 geographic and demographic diversity, by the governor, including 2 family caregiver advocates,  
10 2 family caregivers, 2 health care providers, 2 representatives of state-based academic  
11 institutions, 1 of which is a gerontologist, and 2 representatives from state-based advocacy

12 organizations that provide services to family caregivers, including information, referral and  
13 support services.

14 (b) The advisory council shall meet at least quarterly and shall advise the executive office  
15 of health and human services and the general court on the development of family caregiving  
16 policy for the commonwealth. The advisory council shall work with the secretary of health and  
17 human services to identify resources available, and services needed for these individuals and  
18 associated costs.

19 (c) Annually, not later than March 1, the advisory council shall provide a report to the  
20 executive office of health and human services, the clerks of the senate and the house of  
21 representatives, the joint committee on children, families, and persons with disabilities, the joint  
22 committee on elder affairs, and the joint committee on public health which shall include: (i)  
23 information and recommendations on family caregiving policy and (ii) an evaluation of all state-  
24 funded efforts in caregiving research, clinical care, institutional and home-based and community-  
25 based services and supports.

26 SECTION 2. Chapter 19A of the General Laws, as appearing in the 2022 Official  
27 Edition, is hereby amended by inserting after section 4D the following section: -

28 Section 4E. (a) As used in this subsection, the following words shall have the following  
29 meanings unless the context clearly requires otherwise:

30

31 "Activities of daily living", everyday functions and activities, which individuals usually  
32 do without help including, but not limited to, bathing, continence, dressing, eating, toileting and  
33 transferring.

34 "Eligible family member", an individual who (i) is at least 18 years of age during a  
35 taxable year, (ii) requires assistance with at least 1 activity of daily living, and (iii) qualifies as a  
36 dependent, spouse, parent or other relation by blood or marriage, including an in-law,  
37 grandparent, grandchild, step-parent, aunt, uncle, niece or nephew of the family caregiver.

38 "Family caregiver", an individual who is a resident for the year and had eligible  
39 caregiving actions, excluding those described in paragraph (d) of this subsection, with respect to  
40 1 or more eligible family members during the year.

41 "Respite services", a program that provides short term relief to family caregivers from the  
42 demands of caring for individuals with chronic or other health conditions, disabilities or  
43 functional limitations.

44 (b) A family caregiver is eligible to receive a voucher for respite services up to 100  
45 percent of the eligible expenditures incurred by the family caregiver, with a maximum allowable  
46 voucher of \$1,500, provided that the family caregiver has an annual income of no more than  
47 \$135,000 for an individual or no more than \$250,000 of combined household income . One year  
48 following the enactment of this section, and annually thereafter, the Executive office of aging  
49 and independence shall increase such income eligibility criteria over that of the previous fiscal  
50 year to reflect the annual cost of living adjustment in Social Security income, if any.

51 (c) Expenditures eligible to be claimed for the voucher include the costs associated with  
52 respite services.

53 (d) No family caregiver shall be entitled to claim a respite voucher under this subsection  
54 for the same eligible expenditures claimed by another family caregiver.

55 (e) The secretary of the executive office of aging and independence shall promulgate  
56 rules and regulations relative to the administration and enforcement of this subsection.

57 (f) The secretary shall annually, not later than September 1, file a report with the house  
58 and senate committees on ways and means and the chairs of the joint committee on elder affairs  
59 identifying, by municipality, the total amount of caregiver respite vouchers claimed for the  
60 preceding fiscal year.

61 SECTION 3. Section 6 of chapter 62 of the General Laws, as appearing in the 2022  
62 Official Edition, is hereby amended by inserting after subsection (dd) the following new  
63 subsection:-

64

65 (ee) (1) As used in this subsection, the following words shall have the following  
66 meanings unless the context clearly requires otherwise:

67

68 "Activities of daily living", everyday functions and activities, which individuals usually  
69 do without help including, but not limited to, bathing, continence, dressing, eating, toileting and  
70 transferring.

71 "Eligible family member", an individual who (i) is at least 18 years of age during a  
72 taxable year, (ii) requires assistance with at least 1 activity of daily living, and (iii) qualifies as a

73 dependent, spouse, parent or other relation by blood or marriage, including an in-law,  
74 grandparent, grandchild, stepparent, aunt, uncle, niece or nephew of the family caregiver.

75 "Evaluation year", the year in which an evaluation of the tax credit is to be completed.  
76 The evaluation year shall be every 5 years after the effective date of this subsection.

77 "Family Caregiver", an individual who is a resident taxpayer for the taxable year and had  
78 eligible expenditures, as described in paragraph (3) of this subsection, with respect to 1 or more  
79 eligible family members during the taxable year. In the case of a joint return, the term includes  
80 the individual and the individual's spouse. The family caregiver claiming the credit must have a  
81 Massachusetts adjusted gross income of less than \$75,000 for an individual and \$150,000 for a  
82 couple and incur uncompensated expenses directly related to the care of an eligible care  
83 recipient.

84 (2) A taxpayer who is a family caregiver is eligible to receive for a taxable year is equal  
85 to a refundable credit against the taxes imposed by this chapter. The credit shall be equal to 100  
86 per cent of the eligible expenditures incurred by the taxpayer during the taxable year, with a  
87 maximum allowable credit of \$1,500.

88 (3) Expenditures eligible to be claimed for the tax credit include the costs associated  
89 with:

90 (i) the home improvement or alteration to the family caregiver's primary residence to  
91 permit the eligible family member to remain mobile, safe and independent;

92 (ii) the purchase or lease of equipment that is necessary to assist an eligible family  
93 member in carrying out 1 or more activities of daily living; and

94 (iii) other goods, services or supports that assist the family caregiver in providing care to  
95 an eligible family member, including expenditures related to hiring a home care aide or personal  
96 care attendant, respite care, adult day health, transportation, legal and financial services and  
97 assistive technology.

98 (4) No taxpayer shall be entitled to claim a tax credit under this subsection for the same  
99 eligible expenditures claimed by another taxpayer. The total amount of tax credits claimed by  
100 family caregivers shall not exceed \$1,500 for the same eligible family member. If 2 or more  
101 family caregivers claim tax credits for the same eligible family member, the total of which  
102 exceeds \$1,500, the total amount of the credit allowed shall be allocated in amounts  
103 proportionate to each eligible taxpayer's share of the total amount of the eligible expenditures for  
104 the eligible family member.

105 (5) A taxpayer may not claim a tax credit under this section for expenses incurred in  
106 carrying out general household maintenance activities, including painting, plumbing, electrical  
107 repairs or exterior maintenance, and must be directly related to assisting the family caregiver in  
108 providing care to an eligible family member.

109 (6) The commissioner of the department of revenue shall promulgate rules and  
110 regulations relative to the administration and enforcement of this subsection.

111 (7) The commissioner shall annually, not later than September 1, file a report with the  
112 house and senate committees on ways and means, the chairs of the joint committee on revenue  
113 and the chairs of the joint committee on elder affairs identifying, by municipality, the total  
114 amount of tax credits claimed and the total number of tax filers who received the tax credit for  
115 the preceding fiscal year.

116 (8) On or before May 31 of the year before the evaluation year, there shall be established  
117 a committee entitled the Caregiver Tax Credit Evaluation Committee to conduct a review of the  
118 tax credit.

119 The committee shall be comprised of 7 members: 2 of whom shall be appointed by the  
120 secretary of the executive office of health and human services; 2 of whom shall be appointed by  
121 the secretary of the executive office of aging and independence; 1 of whom shall be appointed by  
122 the secretary of the executive office for administration and finance; 1 of whom shall be  
123 appointed by the president of the senate; and 1 of whom shall be appointed by the speaker of the  
124 house of representatives.

125 The committee shall: (i) examine the purpose for which the tax credit was established; (ii)  
126 determine whether the original intent of the tax credit is still appropriate; (iii) examine whether  
127 the tax credit is meeting its objectives; (iv) examine whether the purposes of the tax credit could  
128 be more efficiently and effectively carried out through alternative methods; and (v) calculate the  
129 costs of providing the tax credit, including the administrative cost and lost revenues to the  
130 commonwealth.

131 (iii) The committee shall file a report of its findings with the senate and house clerks, the  
132 house and senate committees on ways and means and with the governor. The report shall be  
133 accompanied by any legislation that is needed to accomplish the recommendations of the report.  
134 The report shall be filed no later than December 31 of the evaluation year.

135 SECTION 4. Section 1 of chapter 151A of the General Laws, as appearing in the 2022  
136 Official Edition, is hereby amended by inserting after subsection (dd) the following 3  
137 subsections:-

138 (ee) "Activities of daily living", everyday functions and activities, which individuals  
139 usually do without help including, but not limited to, bathing, continence, dressing, eating,  
140 toileting and transferring.

141 (ff) "Eligible family member", an individual who (i) is at least 18 years of age during a  
142 taxable year, (ii) requires assistance with at least 1 activity of daily living, and (iii) qualifies as a  
143 dependent, spouse, parent or other relation by blood or marriage, including an in-law,  
144 grandparent, grandchild, step-parent, aunt, uncle, niece or nephew of the family caregiver.

145 (gg) "Family Caregiver", an individual resident of Massachusetts who is at least 18 years  
146 of age and who provides assistance in the activities of daily living, with respect to 1 or more  
147 eligible family members during the year.

148 SECTION 5. Subsection (c) of Section 24 of said chapter 151A of the General Laws, as  
149 appearing in the 2022 Official Edition, is hereby amended by inserting after the second sentence  
150 the following sentence:-

151 An individual who can provide certified medial documentation showing that they act as a  
152 family caregiver, as defined in section 1 of this chapter, to an eligible family member requiring  
153 assistance with activities of daily living shall be deemed to be available for work under clause (b)  
154 of the first paragraph of this section.

155 SECTION 6. Section 1 of chapter 151B of the General Laws, as appearing in the 2022  
156 Official Edition, is hereby amended by inserting after the definition of "genetic test" the  
157 following 3 definitions:-

158           24. The term "activities of daily living", shall mean everyday functions and activities,  
159 which individuals usually do without help including, but not limited to, bathing, continence,  
160 dressing, eating, toileting and transferring.

161           25. The term "eligible family member", shall mean an individual who (i) is at least 18  
162 years of age during a taxable year, (ii) requires assistance with at least 1 activity of daily living,  
163 and (iii) qualifies as a dependent, spouse, parent or other relation by blood or marriage, including  
164 an in-law, grandparent, grandchild, step-parent, aunt, uncle, niece or nephew of the family  
165 caregiver.

166           26. The term "family caregiver", shall mean an individual resident of Massachusetts who  
167 is at least 18 years of age and who provides assistance in the activities of daily living, with  
168 respect to 1 or more eligible family members during the year.

169           SECTION 7. Section 4 of said chapter 151B of the General Laws, as so appearing, is  
170 hereby amended by inserting after the word "veteran," in line 8, line 190 and line 213, in each  
171 instance, the following words:- or status as a family caregiver

172           SECTION 8. Said section 4 of said chapter 151B of the General Laws, as so appearing, is  
173 hereby further amended by inserting after the word "blind," in line 296 and line 302, in each  
174 instance, the following words:- or because such person is as a family caregiver

175           SECTION 9. Said section 4 of said chapter 151B of the General Laws, as so appearing, is  
176 hereby further amended by inserting after the word "handicap," in line 315, the following  
177 words:- or because such person is as a family caregiver

178 SECTION 10. Said section 4 of said chapter 151B of the General Laws, as so appearing,  
179 is hereby further amended by inserting the word “ancestry,” in line 361, line 369 and line 379, in  
180 each instance, the following:- or status as a family caregiver

181 SECTION 11. Chapter 32A of the General Laws is hereby amended by inserting after  
182 section 17S the following section:-

183 Section 17T. (1) The commission shall provide, to an active or retired employee of the  
184 commonwealth who is insured under the group insurance commission, an additional 30-day  
185 supply of any current prescription of the insured, at the same level of coverage as a normal refill  
186 of such prescription drug upon the declaration of a state of emergency pursuant to Chapter 639 of  
187 the Acts of 1950.

188 (2) The commissioner of insurance shall promulgate a list of prescription drugs which  
189 shall not be subject to the provisions of this section. Such list shall include, but not be limited to,  
190 all schedule II and schedule III controlled substances with the exception of those prescribed  
191 through a hospice agency physician for purposes of treating end-of-life symptoms including  
192 pain, nausea, anxiety or delirium.

193 SECTION 12. Chapter 118E of the General Laws is hereby amended by inserting after  
194 section 10Q the following section:-

195 Section 10R. (1) The division and its contracted health insurers, health plans, health  
196 maintenance organizations, behavioral health management firms and third party administrators  
197 under contract to a Medicaid managed care organization or primary care clinician plan shall  
198 provide an additional 30-day supply of any current prescription of the insured, at the same level

199 of coverage as a normal refill of such prescription drug upon the declaration of a state of  
200 emergency pursuant to Chapter 639 of the Acts of 1950.

201 (2) The commissioner of insurance shall promulgate a list of prescription drugs which  
202 shall not be subject to the provisions of this section. Such list shall include, but not be limited to,  
203 all schedule II and schedule III controlled substances with the exception of those prescribed  
204 through a hospice agency physician for purposes of treating end-of-life symptoms including  
205 pain, nausea, anxiety or delirium.

206 SECTION 13. Chapter 176A of the General Laws is hereby amended by inserting after  
207 section 8VV the following section:-

208 Section 8WW. (1) A contract between a subscriber and the corporation under an  
209 individual or group hospital service plan that is delivered, issued or renewed within or without  
210 the commonwealth shall provide an additional 30-day supply of any current prescription of the  
211 insured, at the same level of coverage as a normal refill of such prescription drug upon the  
212 declaration of a state of emergency pursuant to Chapter 639 of the Acts of 1950.

213 (2) The commissioner of insurance shall promulgate a list of prescription drugs which  
214 shall not be subject to the provisions of this section. Such list shall include, but not be limited to,  
215 all schedule II and schedule III controlled substances with the exception of those prescribed  
216 through a hospice agency physician for purposes of treating end-of-life symptoms including  
217 pain, nausea, anxiety or delirium.

218 SECTION 14. Chapter 176B of the General Laws is hereby amended by inserting after  
219 section 4VV the following section:-

220 Section 4WW. (1) A subscription certificate under an individual or group medical service  
221 agreement delivered, issued or renewed within the commonwealth shall provide an additional  
222 30-day supply of any current prescription of the insured, at the same level of coverage as a  
223 normal refill of such prescription drug upon the declaration of a state of emergency pursuant to  
224 Chapter 639 of the Acts of 1950.

225 (2) The commissioner of insurance shall promulgate a list of prescription drugs which  
226 shall not be subject to the provisions of this section. Such list shall include, but not be limited to,  
227 all schedule II and schedule III controlled substances with the exception of those prescribed  
228 through a hospice agency physician for purposes of treating end-of-life symptoms including  
229 pain, nausea, anxiety or delirium.

230 SECTION 15. Chapter 176G of the General Laws is hereby amended by inserting after  
231 section 4NN the following section:-

232 Section 4OO. (1) Any health maintenance organization subject to this chapter that is  
233 issued or renewed within the commonwealth shall provide an additional 30-day supply of any  
234 current prescription of the insured, at the same level of coverage as a normal refill of such  
235 prescription drug upon the declaration of a state of emergency pursuant to Chapter 639 of the  
236 Acts of 1950.

237 (2) The commissioner of insurance shall promulgate a list of prescription drugs which  
238 shall not be subject to the provisions of this section. Such list shall include, but not be limited to,  
239 all schedule II and schedule III controlled substances with the exception of those prescribed  
240 through a hospice agency physician for purposes of treating end-of-life symptoms including  
241 pain, nausea, anxiety or delirium.

242 SECTION 16. Chapter 176I of the General Laws is hereby amended by inserting after  
243 section 3A the following section:-

244 Section 3B. (1) A preferred provider contract between a covered person and an  
245 organization that participates in the market shall provide an additional 30-day supply of any  
246 current prescription of the insured, at the same level of coverage as a normal refill of such  
247 prescription drug upon the declaration of a state of emergency pursuant to Chapter 639 of the  
248 Acts of 1950.

249 (2) The commissioner of insurance shall promulgate a list of prescription drugs which  
250 shall not be subject to the provisions of this section. Such list shall include, but not be limited to,  
251 all schedule II and schedule III controlled substances with the exception of those prescribed  
252 through a hospice agency physician for purposes of treating end-of-life symptoms including  
253 pain, nausea, anxiety or delirium.

254 SECTION 17. Chapter 176J of the General Laws is hereby amended by inserting after  
255 section 14 the following section:-

256 Section 14A. (1) Any carrier subject to this chapter that participates in the market shall  
257 provide an additional 30-day supply of any current prescription of the insured, at the same level  
258 of coverage as a normal refill of such prescription drug upon the declaration of a state of  
259 emergency pursuant to Chapter 639 of the Acts of 1950.

260 (2) The commissioner of insurance shall promulgate a list of prescription drugs which  
261 shall not be subject to the provisions of this section. Such list shall include, but not be limited to,  
262 all schedule II and schedule III controlled substances with the exception of those prescribed

263 through a hospice agency physician for purposes of treating end-of-life symptoms including  
264 pain, nausea, anxiety or delirium.

265 SECTION 18. Chapter 176K of the General Laws is hereby amended by inserting after  
266 section 4 the following section:-

267 Section 4A. (1) Any carrier subject to this chapter that participates in the market shall  
268 provide an additional 30-day supply of any current prescription of the insured, at the same level  
269 of coverage as a normal refill of such prescription drug upon the declaration of a state of  
270 emergency pursuant to Chapter 639 of the Acts of 1950.

271 (2) The commissioner of insurance shall promulgate a list of prescription drugs which  
272 shall not be subject to the provisions of this section. Such list shall include, but not be limited to,  
273 all schedule II and schedule III controlled substances with the exception of those prescribed  
274 through a hospice agency physician for purposes of treating end-of-life symptoms including  
275 pain, nausea, anxiety or delirium.

276 SECTION 19. Section 2 of chapter 176M of the General Laws is hereby amended by  
277 inserting after paragraph (1) of subsection (c) the following paragraph:-

278 (1 1/2) Any nongroup health plan subject to this chapter that participates in the market  
279 shall provide an additional 30-day supply of any current prescription of the insured, at the same  
280 level of coverage as a normal refill of such prescription drug upon the declaration of a state of  
281 emergency pursuant to Chapter 639 of the Acts of 1950. The commissioner of insurance shall  
282 promulgate a list of prescription drugs which shall not be subject to the provisions of this  
283 paragraph. Such list shall include, but not be limited to, all schedule II and schedule III

284 controlled substances with the exception of those prescribed through a hospice agency physician  
285 for purposes of treating end-of-life symptoms including pain, nausea, anxiety or delirium.

286 SECTION 20. Chapter 176Q of the General Laws is hereby amended by inserting after  
287 section 5 the following section:-

288 Section 5A. (1) Any plan that participates in the market shall provide an additional 30-  
289 day supply of any current prescription of the insured, at the same level of coverage as a normal  
290 refill of such prescription drug upon the declaration of a state of emergency pursuant to Chapter  
291 639 of the Acts of 1950.

292 (2) The commissioner of insurance shall promulgate a list of prescription drugs which  
293 shall not be subject to the provisions of this section. Such list shall include, but not be limited to,  
294 all schedule II and schedule III-controlled substances with the exception of those prescribed  
295 through a hospice agency physician for purposes of treating end-of-life symptoms including  
296 pain, nausea, anxiety or delirium.

297 SECTION 21. Notwithstanding any general or special law to the contrary, the secretary  
298 of health and human services, in conjunction with the secretary of aging and independence, shall  
299 take action, including requesting federal approval, if required, to permit spouses to serve as paid  
300 caregivers in the MassHealth program. Any federal approvals that may be required to implement  
301 this section shall be filed no later than 6 months after the effective date of this act.

302 SECTION 22: Section 3 of this act shall take effect upon its passage and apply to taxable  
303 years beginning on or after January 1 next following the date of enactment.