

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

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Adam J. Scanlon*

*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>Adam J. Scanlon</i>	<i>14th Bristol</i>	<i>1/6/2025</i>

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

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[Pin Slip]

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**The Commonwealth of Massachusetts**

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

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.