

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

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**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 an enabling authority - Vaccination Tax Credit.**

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Vincent Lawrence Dixon</i>	<i>60 Lake Street Unit N, Winchester, MA 01890</i>	<i>1/17/2025</i>

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

[Pin Slip]

**The Commonwealth of Massachusetts**

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

An Act for an enabling authority - Vaccination Tax Credit.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1           The Department of Public Health (DPH); in consultation with the Governor, shall have  
2 the power to designate Vaccine Credit Eligible Viruses & Diseases (VC-EVD).

3           Be it enacted by the Senate and House of Representatives in General Court assembled,  
4 and by the authority of the same, as follows:

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

7           Chapter of Massachusetts General Laws – Enabling Authority – Vaccination Tax Credit

8           Section 1. An Act to create an Enabling Authority – Vaccination Tax Credit (VTC),  
9 under the Laws of Massachusetts, providing for a Tax Credit, to certain qualified individuals, for  
10 specific assistance in encouraging vaccination.

11           Section 2. It is in the interest of Public Health, and Public Safety, that as many residents  
12 of Massachusetts, be vaccinated, as much, and as soon as it is possible, based on availability of

13 vaccine, and logistics to administer such vaccine; and vaccines relating to significant viruses, and  
14 diseases.

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

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

22 Therefore, this legislation authorizes an Enabling Authority – Vaccination Tax Credit  
23 (VTC), of at least \$100, to each individual, who attaches to their Massachusetts Individual  
24 Income Tax, the Medical Documentation, of having received the available, and required doses,  
25 of approved vaccines, approved by the Massachusetts Department of Public Health.