

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

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Michelle L. Badger***

*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 long-term care insurance tax credit.**

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Michelle L. Badger</i>	<i>1st Plymouth</i>	<i>1/10/2025</i>

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

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2903 OF 2023-2024.]

**The Commonwealth of Massachusetts**

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

An Act relative to long-term care insurance 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 SECTION 1. Chapter 176U of the General Laws, as appearing in the 2022 Official  
2 Edition, is hereby amended by inserting after section 9 the following section:-

3 Section 10. Any individual eligible for a long-term care insurance policy shall be allowed  
4 a credit as hereinafter provided against the excise due under chapter 62 of the General Laws for  
5 taxable years ending on or after December 31, 2023. The amount of the credit shall be equal to  
6 20 percent of the premiums paid.

7 An individual claiming a credit under this section shall furnish such information relative  
8 to the credit as may be requested by the commissioner of the department of revenue in a form  
9 approved by him, and the commissioner shall promulgate such regulations as are necessary to  
10 implement this section.

11 SECTION 2. This act shall take effect for taxable years ending on or after December 31,  
12 2023.