SENATE DOCKET, NO. 1509 FILED ON: 1/16/2025

SENATE . . . . . No. 1938

The Commonwealth of Massachusetts

PRESENTED BY:

Joanne M. Comerford

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:	
Joanne M. Comerford	*Hampshire, Franklin and Worcester*	
Jason M. Lewis	*Fifth Middlesex*	*2/4/2025*
Michael D. Brady	*Second Plymouth and Norfolk*	*2/10/2025*
Jacob R. Oliveira	*Hampden, Hampshire and Worcester*	*2/10/2025*
Patricia D. Jehlen	*Second Middlesex*	*2/19/2025*
Sal N. DiDomenico	*Middlesex and Suffolk*	*2/20/2025*
Michael O. Moore	*Second Worcester*	*2/20/2025*
John F. Keenan	*Norfolk and Plymouth*	*2/20/2025*
James B. Eldridge	*Middlesex and Worcester*	*3/3/2025*
William J. Driscoll, Jr.	*Norfolk, Plymouth and Bristol*	*3/5/2025*
Thomas M. Stanley	*9th Middlesex*	*3/24/2025*
John C. Velis	*Hampden and Hampshire*	*3/25/2025*
Susannah M. Whipps	*2nd Franklin*	*3/26/2025*
Dylan A. Fernandes	*Plymouth and Barnstable*	*3/27/2025*
Bruce E. Tarr	*First Essex and Middlesex*	*4/2/2025*
Joan B. Lovely	*Second Essex*	*7/24/2025*

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SENATE . . . . . No. 1938

By Ms. Comerford, a petition (accompanied by bill, Senate, No. 1938) of Joanne M. Comerford, Jason M. Lewis, Michael D. Brady, Jacob R. Oliveira and other members of the Senate for legislation to establish an advisory council on family caregiving. 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:

SECTION 1. Chapter 6A of the General Laws, as appearing in the 2022 Official Edition, is hereby amended by inserting after section 16FF the following section:-

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section 10R. (1) The division and its contracted health insurers, health plans, health maintenance organizations, behavioral health management firms and third party administrators under contract to a Medicaid managed care organization or primary care clinician plan shall provide an additional 30-day supply of any current prescription of the insured, at the same level of coverage as a normal refill of such prescription drug upon the declaration of a state of emergency pursuant to Chapter 639 of the Acts of 1950.

(2) The commissioner of insurance shall promulgate a list of prescription drugs which shall not be subject to the provisions of this section. Such list shall include, but not be limited to,

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

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

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

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

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

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

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

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

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

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

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

Section 3B. (1) A preferred provider contract between a covered person and an organization that participates in the market shall provide an additional 30-day supply of any current prescription of the insured, at the same level of coverage as a normal refill of such

prescription drug upon the declaration of a state of emergency pursuant to Chapter 639 of the Acts of 1950.

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

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

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

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

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

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

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

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

(1 1/2) Any nongroup health plan subject to this chapter that participates in the market shall provide an additional 30-day supply of any current prescription of the insured, at the same level of coverage as a normal refill of such prescription drug upon the declaration of a state of emergency pursuant to Chapter 639 of the Acts of 1950. The commissioner of insurance shall promulgate a list of prescription drugs which shall not be subject to the provisions of this paragraph. Such list shall include, but not be limited to, all schedule II and schedule III controlled substances with the exception of those prescribed through a hospice agency physician for purposes of treating end-of-life symptoms including pain, nausea, anxiety or delirium.

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

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

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

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

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