

SENATE No.

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:

Joanne M. Comerford

DISTRICT/ADDRESS:

Hampshire, Franklin and Worcester

SENATE No.

[Pin Slip]

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

74 "Family Caregiver", an individual who is a resident taxpayer for the taxable year and had
75 eligible expenditures, as described in paragraph (3) of this subsection, with respect to 1 or more
76 eligible family members during the taxable year. In the case of a joint return, the term includes

77 the individual and the individual's spouse. The family caregiver claiming the credit must have a
78 Massachusetts adjusted gross income of less than \$75,000 for an individual and \$150,000 for a
79 couple and incur uncompensated expenses directly related to the care of an eligible care
80 recipient.

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

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

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

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

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

95 (4) No taxpayer shall be entitled to claim a tax credit under this subsection for the same
96 eligible expenditures claimed by another taxpayer. The total amount of tax credits claimed by
97 family caregivers shall not exceed \$1,500 for the same eligible family member. If 2 or more

98 family caregivers claim tax credits for the same eligible family member, the total of which
99 exceeds \$1,500, the total amount of the credit allowed shall be allocated in amounts
100 proportionate to each eligible taxpayer's share of the total amount of the eligible expenditures for
101 the eligible family member.

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

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

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

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

116 The committee shall be comprised of 7 members: 2 of whom shall be appointed by the
117 secretary of the executive office of health and human services; 2 of whom shall be appointed by
118 the secretary of the executive office of aging and independence; 1 of whom shall be appointed by
119 the secretary of the executive office for administration and finance; 1 of whom shall be

120 appointed by the president of the senate; and 1 of whom shall be appointed by the speaker of the
121 house of representatives.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

180 Section 17T. (1) The commission shall provide, to an active or retired employee of the
181 commonwealth who is insured under the group insurance commission, an additional 30-day
182 supply of any current prescription of the insured, at the same level of coverage as a normal refill

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

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

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

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

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

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

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

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

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

217 Section 4WW. (1) A subscription certificate under an individual or group medical service
218 agreement delivered, issued or renewed within the commonwealth shall provide an additional
219 30-day supply of any current prescription of the insured, at the same level of coverage as a
220 normal refill of such prescription drug upon the declaration of a state of emergency pursuant to
221 Chapter 639 of the Acts of 1950.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

275 (1 1/2) Any nongroup health plan subject to this chapter that participates in the market
276 shall provide an additional 30-day supply of any current prescription of the insured, at the same
277 level of coverage as a normal refill of such prescription drug upon the declaration of a state of
278 emergency pursuant to Chapter 639 of the Acts of 1950. The commissioner of insurance shall
279 promulgate a list of prescription drugs which shall not be subject to the provisions of this
280 paragraph. Such list shall include, but not be limited to, all schedule II and schedule III
281 controlled substances with the exception of those prescribed through a hospice agency physician
282 for purposes of treating end-of-life symptoms including pain, nausea, anxiety or delirium.

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

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

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

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

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

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