

## COMMITTEE ON REVENUE ~ HOUSE BILL SUMMARY

**Bill Number:** S.2060

**Name:** AN ACT ESTABLISHING A TAX CREDIT FOR FAMILIES CARING FOR ELDERLY RELATIVES AND VICTIMS OF ALZHEIMER'S AND DEMENTIA

**Sponsor(s):** Sen. Patrick M. O'Connor (Weymouth)

**Hearing Date:** June 16, 2025

**Reporting Date:** August 15, 2025

**Prior History:** 2023-24 (S.1906): Reported Favorably; Referred to House Ways and Means  
2021-22 (S.1948): Ordered to House Study  
2019-20 (S.1742): Ordered to House Study  
2017-18 (S.1596): Ordered to House Study

### **CURRENT LAW:**

*M.G.L. c. 62 § 6 – Credits:* Massachusetts offers credits against personal income tax liability for individuals who meet certain thresholds and eligibility requirements. A tax credit is a dollar-for-dollar reduction in taxes due.

### **PROPOSED CHANGE(S):**

This legislation would create a refundable personal income tax credit of \$2,500 for taxpayers who provided more than 50% of the support for an elderly relative who is either 70 years of age and older, or who is totally disabled with Alzheimer's Disease or dementia. In order for the taxpayer to be eligible for the credit, their relative who received the care would have had to have resided with them for more than 6 months of the taxable year.