SENATE DOCKET, NO. 244 FILED ON: 1/15/2013

SENATE . . . . . No. 1448

The Commonwealth of Massachusetts

PRESENTED BY:

James E. Timilty

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 passage of the accompanying:

An Act relative to tax credits for the purchase of certain medical supplies.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
James E. Timilty	*Bristol and Norfolk*
Bruce E. Tarr	*First Essex and Middlesex*

SENATE DOCKET, NO. 244 FILED ON: 1/15/2013

SENATE . . . . . No. 1448

By Mr. Timilty, a petition (accompanied by bill, Senate, No. 1448) of James E. Timilty and Bruce E. Tarr for legislation relative to tax credits for the purchase of certain medical supplies. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
SENATE
, NO. *1550* OF 2011-2012.]

The Commonwealth of Massachusetts

An Act relative to tax credits for the purchase of certain medical supplies.

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. Section 6 of Chapter 62 of the General Laws, as appearing in the 2010 Official Edition, is hereby amended by adding the following new subsection: -

(q) There is hereby established a tax credit for those who incur expenses associated with the purchase of hearing aids. The amount of such credit shall be thirty percent of the cost of the hearing aid or four hundred dollars, whichever figure is less. The credit applies to no more than one hearing aid every five years. If the credit provided in this section reduces the tax to zero, the taxpayer shall be entitled to a refund equal to the amount of the credit exceeded the amount of tax due.

SECTION 2. Paragraph (l) of section 6 of chapter 64H of the General Laws, as appearing in the 2010 Official Edition, is hereby amended by inserting after the word “insulin”, in line 171, the following words:— and any materials or devices used in the monitoring of diabetes, including, but not limited to, blood glucose monitoring strips”