SENATE DOCKET, NO. 533 FILED ON: 1/19/2011

SENATE . . . . . No. 44

The Commonwealth of Massachusetts

PRESENTED BY:

John Hart, Jr.

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 to provide for an income tax credit for taxpayers with family members requiring care in their homes..

PETITION OF:

NAME:	DISTRICT/ADDRESS:
John Hart, Jr.	☐ *[District]* ☐
Susan C. Fargo	☐ *[District]* ☐

SENATE DOCKET, NO. 533 FILED ON: 1/19/2011

SENATE . . . . . No. 44

By Mr. Hart, a petition (accompanied by bill, Senate, No. 44) of John Hart, Jr. and Susan C. Fargo for legislation to provide for an income tax credit for taxpayers with family members requiring care in their homes. Children, Families and Persons with Disabilities.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
SENATE
, NO. *42* OF 2009-2010.]

The Commonwealth of Massachusetts

An Act to provide for an income tax credit for taxpayers with family members requiring care in their homes..

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 2006 Official Edition, is hereby amended by adding at the end, the following new paragraph:-

(p) A credit of five thousand dollars shall be allowed against the tax liability imposed by this chapter to a taxpayer who provides at least one-half of the support in the taxpayers resident for a family member requiring custodial, intermediate or skilled nursing care provided in the residence in accordance with a plan of care for illness or infirmity established by a physician. Said family member must reside with the taxpayer for at least three months during the year in which the exemption is being claimed, and provided further, the adjusted gross income of the taxpayer does not exceed forty thousand dollars for the year in which the exemption is being claimed. 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.