HOUSE DOCKET, NO. FILED ON: 1/6/2009

**HOUSE . . . . . . . . . . . . . . . No.**

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The Commonwealth of Massachusetts

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

PRESENTED BY:

**Bruce J. Ayers**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

*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 bill:

An Act providing an income tax credit for families caring for relatives at home who are elderly or victims of alzheimer's disease.

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| Bruce J. Ayers | 1st Norfolk |

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 717 OF 2007-2008.]

The Commonwealth of Massachusetts

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**In the Year Two Thousand and Nine**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

An Act providing an income tax credit for families caring for relatives at home who are elderly or victims of alzheimer's disease..

 *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 2004 Official Edition, is hereby amended by inserting after paragraph (a) the following new paragraph:—
(b) A credit of $600 shall be allowed against the taxes due if the taxpayer has provided more than one-half of the support for an elderly relative who has attained the age of 70 before the taxable year, or for a totally disabled relative with Alzheimer’s Disease, provided that the relative resided with the taxpayer for more than 6 months of the taxable year and provided further that the adjusted gross income of the relative does not exceed $20,000 in the case of a single return and $35,000 in the case of a joint return. If the credit provided in this section reduces the tax to zero, the taxpayer shall be entitled to a refund equal to the amount by which the amount of the credit exceeded the amount of tax due.