HOUSE DOCKET, NO. FILED ON: 1/12/2009

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

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The Commonwealth of Massachusetts

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PRESENTED BY:

**Kevin J. Murphy**

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

*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 a tax deduction for certain health care expenses.

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

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| Kevin J. Murphy | 18th Middlesex |

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 3047 OF 2007-2008.]

The Commonwealth of Massachusetts

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

**In the Year Two Thousand and Nine**

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

An Act providing a tax deduction for certain health care expenses.

*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 3 of Chapter 62 of the General Laws is hereby amended by adding the following paragraph:—

(16) An amount equal to the deduction for medical, dental and other expenses allowed under section 151(c) of the code for medical, dental and other expenses provided non-immediate family members. In no event shall the aggregate of this deduction attributable to any one taxpayer exceed two thousand dollars.