## HOUSE . . . . . . . . . . . . No.

## The Commonwealth of Alassachusetts

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

[n	the	Year	Two	Thousand	and	Nine

#### AN ACT PROVIDING A TAX DEDUCTION FOR CERTAIN HEALTH CARE EXPENSES.

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5 6 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.