

SENATE No.

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 bill:

An Act relative to tax credits for the purchase of hearing aids.

PETITION OF:

NAME:

James E. Timilty

DISTRICT/ADDRESS:

Bristol and Norfolk

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. S01810 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT RELATIVE TO TAX CREDITS FOR THE PURCHASE OF HEARING AIDS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 6 of Chapter 62 of the General Laws, as appearing in the
2 2004 Official Edition, is hereby amended by adding the following subsection: -
3 (1) There is hereby established a tax credit for those who incur expenses associated with the
4 purchase of hearing aids. The amount of such credit shall be thirty percent of the cost of the
5 hearing aid or four hundred dollars, whichever figure is less. The credit applies to no more than
6 one hearing aid every five years. If the credit provided in this section reduces the tax to zero, the
7 taxpayer shall be entitled to a refund equal to the amount of the credit exceeded the amount of
8 tax due.