

HOUSE No. 2804

The Commonwealth of Massachusetts

PRESENTED BY:

Denise C. Garlick

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 adoption of the accompanying bill:

An Act relative to medical and dental expense deductions.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Denise C. Garlick</i>	<i>13th Norfolk</i>	<i>1/17/2023</i>
<i>Adam Scanlon</i>	<i>14th Bristol</i>	<i>3/7/2023</i>

HOUSE No. 2804

By Representative Garlick of Needham, a petition (accompanied by bill, House, No. 2804) of Denise C. Garlick and Adam Scanlon relative to medical and dental expense income tax deductions. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2909 OF 2021-2022.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act relative to medical and dental expense deductions.

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 3 of chapter 62, as appearing in the 2018 Official Edition, is hereby
2 amended by striking out, in lines 304 and 305, the words “; provided, however, that the
3 individual itemizes deductions on his federal income tax return”.

4 SECTION 2. The department of revenue shall promulgate regulations necessary to
5 implement and administer this act.