

**SENATE . . . . . No. 1591**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Patrick M. O'Connor*

*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 establishing a tax credit for individuals paying for home health care and hospice.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Patrick M. O'Connor</i>	<i>Plymouth and Norfolk</i>	
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>1/25/2017</i>
<i>Donald F. Humason, Jr.</i>	<i>Second Hampden and Hampshire</i>	<i>1/31/2017</i>
<i>Ryan C. Fattman</i>	<i>Worcester and Norfolk</i>	<i>1/31/2017</i>

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By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1591) of Patrick M. O'Connor, David F. DeCoste, Donald F. Humason, Jr. and Ryan C. Fattman for legislation to establish a tax credit for individuals paying for home health care and hospice. Revenue.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
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An Act establishing a tax credit for individuals paying for home health care and hospice.

*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: (1) A taxpayer who pays for direct home health services from a home care  
2 provider licensed with the Massachusetts Department of Public Health, or the Center for  
3 Medicare and Medicaid Services or certified with the Massachusetts Department of Occupational  
4 Safety, for the care of an elderly parent or in-law 60 years of age or older who resides in the  
5 commonwealth shall be allowed a deduction of \$5000.

6           (2) A taxpayer who pays for his own home health care services from a home health care  
7 provider licensed with the Massachusetts Department of Public Health, or the Center for  
8 Medicare and Medicaid Services or certified with the Massachusetts Department of Occupational  
9 Safety shall be allowed a deduction of \$5000.

10           (3) A taxpayer who pays for direct home hospice services for themselves or another from  
11 a home health care provider licensed with the Massachusetts Department of Public Health, or the

- 12 Center for Medicare and Medicaid Services or certified with the Massachusetts Department of
- 13 Occupational Safety shall be allowed a deduction of \$5000.