

**SENATE . . . . . No. 1949**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Patrick M. O'Connor***

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*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 families caring for relatives with aphasia.

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PETITION OF:

NAME:

*Patrick M. O'Connor*

DISTRICT/ADDRESS:

*Plymouth and Norfolk*

**SENATE . . . . . No. 1949**

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By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1949) of Patrick M. O'Connor for legislation to establish a tax credit for families caring for relatives with aphasia. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1739 OF 2019-2020.]

**The Commonwealth of Massachusetts**

—————  
**In the One Hundred and Ninety-Second General Court  
(2021-2022)**  
—————

An Act establishing a tax credit for families caring for relatives with aphasia.

*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 6 of chapter 62 of the General Laws, as appearing in the 2008 Official Edition, is  
2 hereby amended by inserting after paragraph (a) the following new paragraph:—

3           (b) A credit of \$1,000 shall be allowed against the taxes due if the taxpayer has provided  
4 more than one-half of the support for a relative diagnosed with aphasia, provided that the relative  
5 resided with the taxpayer for more than 6 months of the taxable year. If the credit provided in  
6 this section reduces the tax to zero, the taxpayer shall be entitled to a refund equal to the amount  
7 by which the amount of the credit exceeded the amount of tax due.