

HOUSE No. 717

By Mr. Ayers of Quincy, petition of Bruce J. Ayers relative to providing for an income tax credit for families caring for relatives at home who are elderly or victims of Alzheimer's disease. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

AN ACT PROVIDING AN INCOME TAX CREDIT FOR FAMILIES CARING FOR RELATIVES AT HOME WHO ARE ELDERLY OR VICTIMS OF ALZHEIMER'S DISEASE.

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
2 2004 Official Edition, is hereby amended by inserting after para-
3 graph (a) the following new paragraph:—
4 (b) A credit of \$600 shall be allowed against the taxes due if the
5 taxpayer has provided more than one-half of the support for an
6 elderly relative who has attained the age of 70 before the taxable
7 year, or for a totally disabled relative with Alzheimer's Disease, pro-
8 vided that the relative resided with the taxpayer for more than 6
9 months of the taxable year and provided further that the adjusted
10 gross income of the relative does not exceed \$20,000 in the case of a
11 single return and \$35,000 in the case of a joint return. If the credit
12 provided in this section reduces the tax to zero, the taxpayer shall be
13 entitled to a refund equal to the amount by which the amount of the
14 credit exceeded the amount of tax due.