

HOUSE No. 2911

By Mr. Frost of Auburn, petition of Paul K. Frost for legislation to provide an income tax deduction for the excessive costs of prescription drugs. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

AN ACT PROVIDING FOR AN INCOME TAX DEDUCTION FOR PRESCRIPTION DRUG COSTS.

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

- 1 Paragraph (a) of part B of Section 3 of chapter 62 of the General
- 2 Laws, as appearing in the 2000 Official Edition, is hereby amended
- 3 by adding the following subparagraph:—
- 4 (14) An amount equal to the amount by which payments by the
- 5 taxpayer for prescription drugs exceeds 7½ per cent of the taxpayers
- 6 Massachusetts adjusted gross income, exclusive of this deduction.