

HOUSE No. 3124

By Mr. Scibak of South Hadley, petition of John W. Scibak and others for legislation to provide an income tax credit for certain hearing aid expenditures. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

John W. Scibak	Edward M. Augustus, Jr.
Mary E. Grant	Lida E. Harkins
John P. Fresolo	Peter V. Kocot
Michael F. Rush	Geraldo Alicea
Anthony J. Verga	Jennifer M. Callahan
Douglas W. Petersen	

In the Year Two Thousand and Seven.

AN ACT TO PROVIDE A HEARING AID TAX CREDIT.

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 at the end
3 thereof the following new subsection:—
4 (m) (1) A taxpayer shall be allowed a credit against the taxes
5 imposed by this chapter in an amount equal to the amount paid
6 during the taxable year, not compensated by insurance or otherwise,
7 by the taxpayer for the purchase of any qualified hearing aid.
8 (2) For the purposes of this section, the term qualified hearing aid
9 means a hearing aid which is intended for use:
10 (a) by the taxpayer, but only if the taxpayer (or the spouse
11 intending to use the hearing aid, in the case of a joint return) is age
12 55 or older; or
13 (b) by an individual with respect to whom the taxpayer, for the
14 taxable year, is allowed a deduction
15 (3) The maximum amount allowed as a credit under this section
16 is \$500.

17 (4) This section shall apply to any individual for any taxable year
18 only if such individual elects to have this section apply for such tax-
19 able year. An election to have this section apply may not be made for
20 any taxable year if such election is in effect with respect to such
21 individual for any of the four taxable years preceding such taxable
22 year.