

# SENATE NO. 1331

## **AN ACT** RELATIVE TO TAX CREDITS FOR THE PURCHASE OF HEARING AIDS

*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. Section 6 of Chapter 62 of the General Laws, as appearing in the 2004 Official Edition, is  
2 hereby amended by adding the following subsection: -

3 (1) There is hereby established a tax credit for those who incur expenses associated with the  
4 purchase of hearing aids. The amount of such credit shall be thirty percent of the cost of the hearing  
5 aid or four hundred dollars, whichever figure is less. The credit applies to no more than one hearing  
6 aid every five years. If the credit provided in this section reduces the tax to zero, the taxpayer shall be  
7 entitled to a refund equal to the amount of the credit exceeded the amount of tax due.