

# SENATE NO. 1810

## **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  
2 Edition, is hereby amended by adding the following subsection: -  
3 (l) 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  
5 hearing aid or four hundred dollars, whichever figure is less. The credit applies to no more than  
6 one hearing aid every five years. If the credit provided in this section reduces the tax to zero,  
7 the taxpayer shall be entitled to a refund equal to the amount of the credit exceeded the amount  
8 of tax due.