

By Mr. Collins of Amherst, petition of Kenneth R. Mosakowski, James G. Collins and others relative to facilitating voluntary contributions to a fund established to benefit certain residents of the Commonwealth when filing income tax returns. Taxation.

**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Seventy-Nine.

AN ACT FACILITATING VOLUNTARY TAXPAYER CONTRIBUTIONS TO A FUND ESTABLISHED TO BENEFIT CERTAIN RESIDENTS OF THE COMMONWEALTH.

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

1 Chapter 62 of the General Laws is hereby amended by inserting  
2 after Section 6C the following section: —

3 *Section 6D.* Emergency Medical Aid Fund; Voluntary  
4 Contributions

5 Every individual who files a separate return and whose income  
6 tax liability for any taxable year is one dollar or more may volun-  
7 tarily contribute a sum of one dollar or more over his income tax  
8 liability to a special fund herewith established, entitled the "Emer-  
9 gency Medical Aid Fund," and hereafter referred to as "the Fund,"  
10 which shall be administered by the Department of Public Welfare.

11 In the case of a joint return of husband and wife having an  
12 income tax liability of two dollars or more, each spouse may  
13 voluntarily contribute a sum of one dollar or more to the Fund.

14 A contribution made under this section may be made with  
15 respect to any taxable year at the time of filing the return of the tax  
16 imposed by this chapter for such taxable year; provided, however,  
17 that the commissioner shall prescribe the manner in which such  
18 contribution shall be made on the face of the return required by  
19 section six of Chapter sixty-two C.

20 The provisions of this section shall apply only to residents  
21 required to file a return under this chapter.

22 For the purposes of this section the phrase "income tax liability  
23 for any taxable year" shall mean the amount of tax imposed by this  
24 chapter reduced by sum of the credit allowed by clauses (a) and (b)  
25 of section six.

26 The Fund shall be maintained for the purpose of paying for  
27 certain emergency medical costs incurred by any resident of the  
28 Commonwealth who is considered eligible to receive Medicaid  
29 benefits, subject to the following provisions:

30 (a) No recipient of monies from the Fund shall be allowed a sum  
31 greater than two hundred dollars to pay for any medical expense.

32 (b) All monies contributed to the Fund shall be deposited in a  
33 separate interest-bearing account in a Massachusetts bank to be  
34 selected by the treasurer of the Commonwealth.

35 (c) A minimum of ten percent of all monies contributed during  
36 each calendar year shall be retained in the Fund account as of the  
37 end of that calendar year.

38 (d) No monies shall be expended from the Fund for any purpose  
39 other than payment of emergency medical costs of Medicaid recip-  
40 ients; except for the costs of printing information about the Fund,  
41 in Spanish and Portuguese as well as English, to be distributed to  
42 eligible residents of the Commonwealth.

43 (e) All monies expended from the Fund shall be paid directly to  
44 the physician performing the emergency medical treatment on  
45 behalf of the affected patient.

46 (f) For the purpose of administering the Fund, emergency medi-  
47 cal treatment shall include only such surgery or other treatment  
48 performed on eligible Medicaid recipients for which payment is not  
49 covered by Medicaid benefits or for which payment is prohibited  
50 by statute.