

By Ms. Kaprielian of Watertown, petition of Rachel Kaprielian, Thomas P. Kennedy and Steven A. Tolman for legislation to provide an income tax credit for taxpayers with family members requiring custodial care in their homes. Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT TO PROVIDE AN INCOME TAX CREDIT FOR TAXPAYERS WITH FAMILY MEMBERS REQUIRING CUSTODIAL CARE IN THEIR HOUSEHOLDS.

*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  
2 the 1994 Official Edition, is hereby amended by adding at the end  
3 thereof the following new subparagraph:—

4 (H) A credit of fifteen hundred dollars shall be allowed against  
5 the tax liability imposed by this Chapter to a taxpayer who pro-  
6 vides care in the taxpayers residence for at least one family  
7 member requiring custodial, intermediate or skilled nursing care  
8 that is provided in the residence in accordance with a plan of  
9 treatment for illness or infirmity prescribed by a physician and  
10 provided further that the adjusted gross income of said family  
11 member does not exceed twenty-five thousand dollars in the case  
12 of a single return and thirty-five thousand dollars in the case of a  
13 joint return. If the credit provided in this section reduces the tax to  
14 zero, the taxpayer shall be entitled to a refund equal to the amount  
15 of the credit exceeded the amount of tax due.

