

By Mr. Jones of North Reading, petition of Bradley H. Jones, Jr., and others for legislation to provide an income tax deduction for certain expenses incurred for medical care and health insurance. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Bradley H. Jones, Jr.	Robert S. Hargraves
Mary S. Rogeness	Daniel K. Webster
George N. Peterson, Jr.	Karyn E. Polito
John A. Lepper	Paul K. Frost
Viriato Manuel deMacedo	Shirley Gomes
Elizabeth A. Poirier	Paul J.P. Loscocco
Donald F. Humason, Jr.	Michael J. Coppola
Susan W. Pope	Todd M. Smola
Susan Williams Gifford	Richard J. Ross

In the Year Two Thousand and Five.

AN ACT RELATIVE TO PROVIDING GREATER ACCESS TO HEALTH CARE FOR 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 Paragraph (a) of Part B of section 3 of chapter 62 of the Gen-
2 eral Laws, as appearing in the 2002 Official Edition, is hereby
3 amended by adding the following subparagraphs:—

4 (14) Any amounts over and above \$1,200 paid by the taxpayer
5 for expenses incurred for medical care, and not reimbursed by
6 insurance or otherwise, for the taxpayer, the taxpayer's spouse, or
7 the taxpayer's dependents. This calculation shall exclude any
8 amount paid by an employer and not reported as income.

9 (15) Any amounts over and above \$1,200 paid by the taxpayer
10 for expenses incurred for health insurance for the taxpayer, the
11 taxpayer's spouse, or the taxpayer's dependents. This calculation
12 shall exclude any amount paid by an employer and not reported as
13 income.

