

# HOUSE RESEARCH

## Bill Summary

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Allows an individual income tax subtraction for amounts paid for medical care, excluding amounts that are otherwise deducted from taxable income, reimbursed through insurance, by an employer, or through a health savings plan or account, or used to claim the income tax credit for long-term care insurance premiums. Defines "medical care" by reference to items that are eligible for reimbursement under the state's Medical Assistance (MA) program and for which a federal Medicaid match is available, and by reference to the Internal Revenue Code definition of medical insurance allowed as an itemized deduction which includes long-term care insurance.

Effective beginning in tax year 2017.