



Legislative Endorsement

Joint Committee on Revenue

Senator Mike Rush, S1927, An Act relative to home modifications for seniors

Representative Tackey Chan, H2733, An Act to provide an income tax exemption for families caring for their elderly relatives.

May 9, 2023

Honorable Susan L. Moran
Senate Chair
Susan.moran@masenate.gov

Honorable Mark Cusack
House Chair
mark.cusack@mahouse.gov

Dear Chair Moran and Chair Cusack:

Dignity Alliance Massachusetts is pleased to submit testimony in strong support of House Bill No. 2755, An Act to provide an income tax exemption for families caring for their elderly relatives.

Dignity Alliance Massachusetts is also pleased to submit testimony in strong support of Senate Bill No. 1927, An Act relative to home modifications for seniors

Both bills will help older adults and people with disabilities to remain in their home or community rather than be forced to live in a nursing home or other institution. as the overwhelming majority of Massachusetts residents prefer. The two bills are also related in that older adults will need to receive tax relief in order to afford to remain in their homes or comparable residences and those homes/apartments need to be accessible given increasing mobility issues of an aging population. Together, the bills offer the promise of accessible, affordable housing with relatives enabled to provide caregiving.

As millions of families care for aging relatives, many overlook tax breaks that may help ease the financial burden. Roughly 19% of Americans provided unpaid care for an adult with health or functional needs in 2020, according to the [National Alliance for Caregiving](#), and those numbers continue to climb.¹ With paid caregiving through nursing homes or home care programs having greater difficulty hiring and maintaining direct care workers, and with families, increasingly facing the difficult choice of caregiving and working to provide an income, the need to encourage and enable family members to afford to care for elderly relatives is paramount.

Many older homes, and even some relatively new structures need to be modified with such changes a wider door-ways, walk-in tubs, stair lifts, ramps, and other accommodations for wheelchairs and walkers.² Without financial help, those with disabilities who are retired are unable to pay for these vital improvements.

Currently, there are also two bills under consideration in the Joint Committee on Health Care Financing – S755 (Joan Lovely) and H1232 (James O’Day) to encourage and enable more people to serve as caregivers. These bills would complement the bills that Dignity Alliance supports in your committee.

Finally, nearly every bill that received a public hearing by the Committee on Revenue on May 9, 2023, would provide urgently needed tax relief for older adults living in Massachusetts. We endorse every such measure designed to ease financial strains on elderly residents.

Thank you for the opportunity to provide testimony regarding such important issues to help older adults and people with disabilities remain in their homes and communities rather than in nursing homes. We must strive to make improvements to ensure the safety and dignity of all living in long-term care.

Contact: Richard T. Moore, Chair, Dignity Alliance Legislative Committee,
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Dignity Alliance Massachusetts, a grass-roots coalition of aging and disability service and advocacy organizations and supporters, works to secure fundamental changes in the provision of long-term services, support, and care. A coalition of more than 30 organizations, committed to a new vision of dignity and care for older and disabled people in Massachusetts! Positions are not necessarily the opinions of all members.

¹ [Caring for aging relatives can be costly. These tax breaks may help \(cnbc.com\)](#)

² [Tax Deductions for Accessible Home Modifications | Lifeway Mobility](#)²