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H.677

Introduced by Representatives Webb of Shelburne and Brumsted of Shelburne
Referred to Committee on
Date:
Subject: Taxation; personal income tax; deductions; medical expenses
Statement of purpose of bill as introduced: This bill proposes to remove the
limitation on Vermont’s deduction for medical expenses related to expenses
paid to continuing care retirement communities.

An act relating to Vermont’s income tax deduction for medical expenses

It is hereby enacted by the General Assembly of the State of Vermont:

Sec. 1. 32 V.S.A. § 5811(21) is amended to read:

(21) “Taxable income” means, in the case of an individual, federal
adjusted gross income determined without regard to 26 U.S.C. § 168(k) and:

* * *

(C) Decreased by the following exemptions and deductions:

* * *

(iv) an amount equal to the itemized deduction for medical
expenses taken at the federal level by the taxpayer, under 26 U.S.C. § 213:

