

July 10, 2007

The Hon. Karen E. Spilka, Chair
Senate Committee on Children, Families and Persons with Disabilities
The State House, Rm. 511C
Boston, MA 02133

The Hon. Cheryl A. Coakley-Rivera, Chair
House Committee on Children, Families and Persons with Disabilities
The State House, Rm. 146
Boston, MA 02133

Re: S. 1810, "An Act Relative to Tax Credits for the Purchase of Hearing Aids"

Dear Chairwoman Spilka and Chairwoman Coakley-Rivera

I write in support of "An Act Relative to Tax Credits for the Purchase of Hearing Aids." This bill will create a tax credit at a rate of thirty percent of the cost of the device, or \$400.00, whichever is less. In my capacity as the Vice-Chairwoman of the Senate Committee on Elder Affairs, I am especially interested in those pieces of legislation that will positively impact our elderly population, and I believe S. 1810 is one such bill.

The necessity of medical attention and prescription medication frequently increases with age, and far too often, seniors in our Commonwealth are forced to choose between paying for medical procedures and drugs not covered by insurance, and covering their basic costs of living. Though this bill is certainly not a cure-all, we cannot overestimate the difference that this tax credit has the potential to make in the lives of one of our most vulnerable populations. A potential credit of up to \$400 represents a significant sum of money, and will no doubt ease the financial burden seniors and others incur in purchasing these expensive devices.

For these reasons, I respectfully request that the Committee report S. 1810 favorably, and thank you in advance for your kind consideration. As always, should you have questions or require additional information, please do not hesitate to call my office.

Very truly yours,

Gale D. Candaras
State Senator