

HOUSE No. 2054

By Mr. O'Connor of Springfield, petition of Thomas J. O'Connor, Jr., for allowing income tax deduction for minors who earn less than six hundred dollars in the calendar year. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Six.

AN ACT ALLOWING INCOME TAX DEDUCTION FOR ALL MINORS WHO EARN LESS THAN SIX HUNDRED DOLLARS IN THE CALENDAR YEAR.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Subsection (h) of section 6 of chapter 62 of the Gen-
2 eral Laws, as inserted by section 1 of chapter 657 of the
3 acts of 1954, is hereby amended by striking out the first
4 sentence and inserting in place thereof the following: —
5 The sum of five hundred dollars for a husband or wife
6 with whom the taxpayer was living during the preced-
7 ing calendar year, and whose income from all sources
8 did not exceed two thousand dollars during said preced-
9 ing calendar year, and, if entirely dependent upon the
10 taxpayer for support, the sum of four hundred dollars
11 for each parent, for each child, stepchild or foster child
12 under the age of eighteen who was living with the tax-
13 payer during the preceding calendar year, and for each
14 child, stepchild or foster child eighteen years of age or
15 over who have earned less than six hundred dollars dur-
16 ing the said preceding calendar year, or who were in-
17 capable of self-support because of physical or mental
18 disability.

