

# HOUSE . . . . . No. 3250

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By Mr. Flynn of Hanover, petition of William J. Flynn, Jr., relative to the rate of tax imposed on taxable income to persons who have attained the age of sixty-five. Taxation.

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## **The Commonwealth of Massachusetts**

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In the Year One Thousand Nine Hundred and Ninety.

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AN ACT RELATIVE TO THE RATE OF TAX IMPOSED ON TAXABLE INCOME OF PERSONS WHO HAVE ATTAINED THE AGE OF SIXTY-FIVE.

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

1 Section 4 of chapter 62 of the General Laws, as most recently  
2 amended by section 41 of chapter 684 of the acts of 1975, is hereby  
3 further amended by adding the following paragraph: —  
4 Notwithstanding the provisions of any law to the contrary  
5 taxable income, not exceeding \$13,000 (thirteen) thousand dollars,  
6 in the case of a single person who had attained the age of sixty-  
7 five before the close of this taxable year, or taxable income not  
8 exceeding \$16,000 (sixteen) thousand dollars in the case of a  
9 husband and wife filing a joint return, if each spouse had attained  
10 said age, shall be taxed at the rate of five per cent.

