

By Mr. Cusack of Arlington, petition of John F. Cusack and Andrew J. Rogers, Jr., relative to providing an income tax exemption for families caring for elderly relatives at home. Taxation.

**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Eighty-Four.

AN ACT PROVIDING AN INCOME TAX EXEMPTION FOR FAMILIES CARING FOR THEIR ELDERLY AT HOME.

*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 1. Section 3, part B, paragraph (b) (1) of Chapter 62  
2 of the General Laws is hereby amended by adding after the words  
3 “(c) an additional exemption of seven hundred dollars if the tax-  
4 payer had attained the age of 65 before the close of his taxable  
5 year” the following: — (d) an additional exemption of three thou-  
6 sand dollars if the taxpayer provided more than one-half of the  
7 support for an elderly relative who has attained the age of seventy-  
8 five before the taxable year provided that the elderly relative  
9 resided with the taxpayer for more than six months of the taxable  
10 year and provided further that the adjusted gross income of the  
11 taxpayer does not exceed fifty thousand dollars for the taxable  
12 year in which the exemption is being claimed.

1 SECTION 2. Section 3, part B, paragraph (b) (2) is hereby  
2 amended by adding after the words “(c) an additional exemption of  
3 seven hundred dollars if the taxpayer has attained the age of 65  
4 before the close of his taxable year”, the following: — (b) an  
5 additional exemption of three thousand dollars if the taxpayer  
6 provided more than one-half of the support for an elderly relative  
7 who has attained the age of seventy-five before the taxable year  
8 provided that the elderly relative resided with the taxpayer for

9 more than six months of the taxable year and provided further that  
10 the adjusted gross income of the taxpayer does not exceed sixty  
11 thousand dollars for the taxable year in which the exemption is  
12 being claimed.

1 SECTION 3. Section 3, part B, paragraph (b) (3) is hereby  
2 amended by adding after the words "(c) an additional exemption of  
3 seven hundred dollars if the taxpayer had attained the age of 65  
4 before the close of his taxable year", the following: — an addi-  
5 tional exemption of three thousand dollars if the taxpayer pro-  
6 vided more than one-half of the support for an elderly relative who  
7 has attained the age of seventy-five before the taxable year pro-  
8 vided that the elderly relative resided with the taxpayer for more  
9 than six months of the taxable year and provided further that the  
10 adjusted gross income of the taxpayer does not exceed sixty thou-  
11 sand dollars for the taxable year in which the exemption is being  
12 claimed.

1 SECTION 4. The commissioner shall adopt rules and regula-  
2 tions governing the provisions of this act that are not inconsistent  
3 with the provisions contained herein.