

By Mr. Scaccia of Boston, petition of Angelo M. Scaccia for legislation to revise the income requirements for filing a state individual income tax return. Taxation.

**The Commonwealth of Massachusetts**

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

**AN ACT REVISING THE INCOME REQUIREMENTS FOR FILING A STATE INDIVIDUAL INCOME TAX RETURN.**

*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 6 of chapter 62C of the General Laws is  
2 hereby amended by striking out subsection (a) as most recently  
3 amended by section 22 of chapter 415 of the acts of 1976, and  
4 inserting in place thereof the following subsection: —

5 (a) Every individual inhabitant of the commonwealth who  
6 receives or accrues during the taxable year Massachusetts gross  
7 income, as defined in section two of chapter sixty-two, whichever  
8 is the greater, in excess of three thousand six hundred dollars shall  
9 make a return of such income.

10 Every nonresident, whose Massachusetts gross income, deter-  
11 mined in accordance with section five A of chapter sixty-two, or  
12 total income, as defined in section five of chapter sixty-two, which-  
13 ever is the greater, exceeds three thousand six hundred dollars, or  
14 the personal exemption to which he may be entitled under section  
15 three of chapter sixty-two, whichever is the lesser, every corporate  
16 trust taxable under section eight of chapter sixty-two, and every  
17 other corporate trust doing business within the commonwealth  
18 and every other partnership, association or trust whose federal  
19 gross income, as defined in section one of chapter sixty-two,  
20 exceeds one hundred dollars, shall make a return of such income.

21 Every individual, not otherwise required to file a return under  
22 the foregoing provisions of this section, who is a resident for a  
23 portion of a twelve-month period beginning on the first day of a

25 taxable year and a nonresident for a portion of the same twelve-  
26 month period and whose Massachusetts gross income, as defined  
27 in section two of chapter sixty-two, or total income, as defined in  
28 section five of chapter sixty-two, whichever is the greater, exceeds  
29 five thousand dollars shall make separate returns as a resident and  
30 a nonresident of his income subject to taxation under Chapter  
31 sixty-two.

32 A husband and wife may make a single return jointly of income  
33 taxes under chapter sixty-two, even though one of the spouses has  
34 neither income nor deductions, provided that their taxable years  
35 being on the same day and either end on the same day or on  
36 different days solely because of the death of either or both. Such  
37 return shall be known as a joint return and shall include the  
38 income, exemptions and deductions of both spouses. Each spouse  
39 shall be jointly and severally liable for the entire tax.

1 SECTION 4. Section one shall apply to taxable years com-  
2 mencing on or after January first, nineteen hundred and eighty-  
3 four and before January first, nineteen hundred and eighty-five.  
4 Section two shall apply to the taxable years commencing on or  
5 after January first, nineteen hundred and eighty-five and before  
6 January first, nineteen hundred and eighty-six. Section three shall  
7 apply to taxable years commencing on or after January first,  
8 nineteen hundred and eighty-six.