

HOUSE No. 3785

By Mr. Serra of Boston, petition of Emanuel G. Serra for legislation to provide an income tax credit for families caring for elderly relatives at home. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING AN INCOME TAX CREDIT 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 6 of Chapter 62 of the General Laws is hereby amended
2 by adding after paragraph (d) the following new paragraph: —
3 (e) A credit of four hundred dollars shall be allowed against the
4 tax due if the taxpayer has provided more than one-half of the
5 support for an elderly relative who has attained the age of seventy-
6 five before the taxable year provided that the elderly relative
7 resided with the taxpayer for more than six months of the taxable
8 year and provided further that the adjusted gross income of the
9 taxpayer does not exceed fifty thousand dollars in the case of a
10 single return and sixty thousand dollars in the case of a joint
11 return. If the credit provided for in this section reduces the tax due
12 to zero the taxpayer shall be entitled to a refund equal to the
13 amount by which the amount of the credit exceeded the amount of
14 the tax due.

THE HOUSE OF REPRESENTATIVES
IN SENATE FEBRUARY 22, 1907
REPORT

THE COMMISSIONERS OF THE GENERAL LAND OFFICE

IN RESPONSE TO A RESOLUTION PASSED BY THE HOUSE OF REPRESENTATIVES
JANUARY 17, 1907

COMMISSIONERS OF THE GENERAL LAND OFFICE
WASHINGTON, D. C.

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