

SENATE No. 129

To accompany the petition of Maurice M. Goldman for legislation to permit deductions from the income tax for certain dependent children who are students in schools or colleges. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Forty-Three.

AN ACT PERMITTING DEDUCTIONS FROM THE INCOME TAX
FOR CERTAIN DEPENDENT CHILDREN WHO ARE STUDENTS
IN SCHOOLS OR COLLEGES.

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

1 Clause (h) of section six of chapter sixty-two of the
2 General Laws, as appearing in the Tercentenary Edi-
3 tion, is hereby amended by inserting after the word
4 "eighteen" in the third line the words:— or a child
5 under the age of twenty-two who was a student at a
6 school or college for the regular period of instruction
7 during the year for which the return is made, — so
8 as to read as follows:— (h) The sum of five hundred
9 dollars for a husband or wife with whom the tax-
10 payer lives, and the sum of two hundred and fifty
11 dollars for each child under the age of eighteen or a
12 child under the age of twenty-two who was a student
13 at a school or college for the regular period of instruc-
14 tion during the year for which the return is made, or

15 parent entirely dependent on the taxpayer for sup-
16 port. The aforesaid deduction shall not be allowed to
17 both husband and wife, but may be allowed to either
18 as they shall mutually agree, or shall be prorated be-
19 tween them in proportion to the net income of each
20 in excess of two thousand dollars.