
To accompany the petition of George J. Evans for legislation relative to income tax deductions for certain dependents. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO INCOME TAX REDUCTIONS FOR CERTAIN DEPENDENTS.

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 6 of chapter 62 of the General
2 Laws, as most recently amended by chapter 511 of
3 the acts of 1943, is hereby further amended by insert-
4 ing after the word "child" in the fourth and in the
5 fifth lines, in each instance, the words: — and grand-
6 child, — so as to read as follows: — (h) The sum of
7 five hundred dollars for a husband or wife with whom
8 the taxpayer lives and, if entirely dependent on the
9 taxpayer for support, the sum of two hundred and fifty
10 dollars for each parent, for each child and grandchild
11 under the age of eighteen and for each child and
12 grandchild eighteen years of age or over incapable of
13 self-support because of physical or mental disability.
14 The aforesaid deduction shall not be allowed to both
15 husband and wife, but may be allowed to either as
16 they shall mutually agree, or shall be prorated between
17 them in proportion to the net income of each in excess
18 of two thousand dollars.

