

SENATE No. 537

The Commonwealth of Massachusetts

SENATE, April 15, 1948.

The committee on Ways and Means, to whom was committed the Senate bills relative to income tax deductions for certain dependents (Senate, No. 50); and relative to income tax deductions for certain dependents (Senate, No. 388), report recommending that the same ought to pass, — with an amendment substituting a new draft entitled “An Act relative to income tax deductions for certain dependents” (Senate, No. 537).

For the committee,

WILLIAM E. NOLEN.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO INCOME TAX DEDUCTIONS 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 Section 6 of chapter 62 of the General Laws is
2 hereby amended by striking out clause (h), as most
3 recently amended by chapter 511 of the acts of 1943,
4 and inserting in place thereof the following clause: —
5 (h) The sum of five hundred dollars for a husband
6 or wife with whom the taxpayer lives and, if entirely
7 dependent on the taxpayer for support, the sum of
8 five hundred dollars for each parent, for each child
9 under the age of eighteen, including a child born
10 during the taxable year and for each child eighteen
11 years of age or over incapable of self-support because
12 of physical or mental disability. The aforesaid de-
13 duction shall not be allowed to both husband and
14 wife, but may be allowed to either as they shall
15 mutually agree, or shall be prorated between them
16 in proportion to the net income of each in excess of
17 two thousand dollars.