

# HOUSE . . . . No. 1905

By Mr. Curtiss of Sheffield, petition of Carlton W. French relative to certain exemptions under the income tax law. Taxation.

## The Commonwealth of Massachusetts

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

### AN ACT RELATIVE TO CERTAIN EXEMPTIONS UNDER THE INCOME TAX LAW.

*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 8 of chapter 62 of the General  
2 Laws is hereby amended by striking out subdivision  
3 (a), as appearing in the Tercentenary Edition, and  
4 inserting in place thereof the following:—

5 (a) One thousand dollars in all of income taxable  
6 under section one and subsection (a) of section five,  
7 received by a person whose total income from all  
8 sources does not exceed fifteen hundred dollars  
9 during the year; but said exemption shall not be  
10 given to any married person if the combined incomes  
11 of both husband and wife from all sources exceed  
12 eighteen hundred dollars; and provided, further, that  
13 this exemption shall not apply to income derived  
14 from property acquired by a person by gift or other-

15 wise than from the earnings of such person or the  
16 spouse of such person.

1 SECTION 2. This act shall apply to the taxation  
2 of income received during the calendar year nineteen  
3 hundred and forty-nine and thereafter.