

HOUSE No. 1921

By Mr. Ward of Fitchburg, petition of Joseph D. Ward for legislation relative to granting larger income tax exemptions for minor children attending schools or colleges. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Two.

AN ACT RELATIVE TO LARGER INCOME TAX EXEMPTIONS FOR MINORS IN EDUCATIONAL PURSUITS.

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

1 Paragraph (h) of section 6 of chapter 62 of the Gen-
2 eral Laws is hereby amended by striking out said
3 paragraph and inserting a new paragraph to read as
4 follows:—

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 any minor child attending
9 school, whether elementary school, high school, voca-
10 tional school, college or any equivalent thereto, if en-
11 tirely dependent on the taxpayer for support, the sum
12 of two hundred and fifty dollars for each parent, for
13 each child under the age of eighteen, not attending
14 school, and for each child eighteen years of age or
15 over incapable of self-support because of physical or

16 mental disability. The aforesaid deduction shall not
17 be allowed to both husband and wife, but may be al-
18 lowed to either as they shall mutually agree, or shall
19 be prorated between them in proportion to the net
20 income of each in excess of two thousand dollars.