
By Mr. Dwyer of Pittsfield, petition of John J. Dwyer and Edmund Dinis for legislation to provide for allowing income tax exemptions for certain dependents. Taxation.

The Commonwealth of Massachusetts

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

AN ACT ALLOWING INCOME TAX EXEMPTIONS 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 amended
3 by chapter 514 of the acts of 1953, and inserting in
4 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 whose
7 income from all sources does not exceed two thousand
8 dollars during the year, and, if entirely dependent
9 on the taxpayer for support, the sum of four hundred
10 dollars for each parent, brother, sister, ward of whom
11 taxpayer is a legal guardian, for each child or foster
12 child under the age of eighteen, and for each child,
13 stepchild, foster child eighteen years of age or over
14 incapable of self-support because of physical or mental
15 disability. The aforesaid deduction for each child or
16 foster child shall not be allowed to both husband and
17 wife, but may be allowed to either as they shall
18 mutually agree, or shall be prorated between them
19 in proportion to the net income of each in excess of
20 two thousand dollars.

The Community of ...

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