

By Mr. Ward of Fitchburg, petition of Joseph D. Ward that taxpayers be granted an exemption of four hundred dollars for each child eighteen years of age or older who is attending school at the expense of the taxpayer. Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT GIVING THE TAXPAYER AN EXEMPTION OF FOUR HUNDRED DOLLARS FOR EACH CHILD EIGHTEEN YEARS OF AGE OR OVER WHO IS ATTENDING SCHOOL AT THE EXPENSE OF THE TAXPAYER.

*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 section 4 of chapter 800 of the  
4 acts of 1951, and inserting in place thereof the follow-  
5 ing:—

6 (h) The sum of five hundred dollars for a husband  
7 or wife with whom the taxpayer lives and whose in-  
8 come from all sources does not exceed two thousand  
9 dollars during the year, and, if entirely dependent  
10 on the taxpayer for support, the sum of four hundred  
11 dollars for each parent, for each child under the age of  
12 eighteen and for each child eighteen years of age or  
13 over who is attending an educational institution at  
14 the expense of the taxpayer, or is incapable of self-  
15 support because of physical or mental disability. The  
16 aforesaid deduction for each child shall not be allowed  
17 to both husband and wife, but may be allowed to  
18 either as they shall mutually agree, or shall be pro-  
19 rated between them in proportion to the net income  
20 of each in excess of two thousand dollars.

