

By Mr. Canavan of Revere (by request), petition of Marie Anderson for an investigation by a special commission (including members of the General Court) of the expenses involved in keeping certain domestic animals and the advisability of granting income tax deductions for such expenses. Taxation.

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**The Commonwealth of Massachusetts**

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

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RESOLVE ESTABLISHING A SPECIAL COMMISSION TO INVESTIGATE AND STUDY MATTERS RELATIVE TO THE EXPENSE INVOLVED IN KEEPING CERTAIN DOMESTIC ANIMALS.

1 *Resolved*, That an unpaid special commission to  
2 consist of one member of the senate to be designated  
3 by the president thereof, and two members of the  
4 house of representatives to be designated by the  
5 speaker thereof, is hereby established for the purpose  
6 of making an investigation and study relative to the  
7 ordinary and usual expenses entailed in the care of  
8 domestic animals. In making said investigation and  
9 study said commission shall consider the care and  
10 keep of such animals in their domestic housing, neces-  
11 sary and requisite kennel keep, veterinarian attention,  
12 the expense of licensing and all the aspects of related  
13 matters. Said commission shall report to the general  
14 court the results of its investigation and study, and  
15 its recommendations, if any, relative to amending  
16 section six of chapter sixty-two of the General Laws to  
17 effect the allowance of a deduction from taxable in-  
18 come, together with drafts of legislation necessary to  
19 carry such recommendations into effect, by filing the  
20 same with the clerk of the house of representatives  
21 not later than the last Wednesday of December in  
22 the current year.

