

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, April 2, 1954.

The committee on Taxation, to whom were referred the petition (accompanied by bill, Senate, No. 102) of Silvio O. Conte for legislation relative to tax deductions for expenses incurred for the care of minor children in certain cases; the petition (accompanied by bill, Senate, No. 104) of Edmund Dinis for legislation to repeal certain temporary taxes on professions, employments, trade and business; the petition (accompanied by bill, Senate, No. 106) of William D. Fleming for the abolition of the additional one per cent tax on certain income and the decrease of the surtax on certain income; the petition (accompanied by bill, Senate, No. 108) of Mary L. Fonseca for legislation to abolish the additional one per cent tax levied on incomes; the petition (accompanied by bill, Senate, No. 113) of Charles W. Hedges for legislation to amend certain provisions of law relative to the taxation of incomes; the petition (accompanied by bill, Senate, No. 115) of Harold R. Lundgren for legislation to abolish the additional one per cent tax on certain income, and establishing the date of filing income tax returns and the time when said taxes shall be due and payable; the petition (accompanied by bill, Senate, No. 166) of John Adams for legislation relative to the taxation of certain classes of incomes; the petition (accompanied by bill, Senate, No. 167) of John Adams for legislation to increase the exemption from taxation on certain classes of income; the petition (accompanied by bill, Senate, No. 529) of John F. Collins for legislation to abolish the additional one per cent tax upon income derived from professions, employments, trade or business; the petition

(accompanied by bill, Senate, No. 530) of John F. Collins for legislation to provide that payment of certain medical and dental bills be allowed as deductions for income tax purposes; the petition (accompanied by bill, Senate, No. 533) of Edmund Dinis and John J. Dwyer that provision be made for certain deductions for dependents under the law relating to income taxes; the petition (accompanied by bill, Senate, No. 535) of Michael A. Flanagan for legislation to increase the exemption for certain dependents with relation to the taxation of incomes; the petition (accompanied by bill, House, No. 303) of Raymond J. Lord for repeal of the law imposing an additional one per cent tax upon income derived from professions, employments, trade or business; the petition (accompanied by bill, House, No. 304) of Charles S. Marston, 3rd., for reducing the period of operation of the law providing for the continuance of the temporary taxes, so called; the petition (accompanied by bill, House, No. 305) of John J. Dwyer and Edmund Dinis for repeal of the law imposing a temporary tax on incomes from professions, employments, trade or business; the petition (accompanied by bill, House, No. 306) of Robert F. Murphy for legislation to reduce the tax on personal income; the petition (accompanied by bill, House, No. 307) of Manassah E. Bradley for legislation to reduce the tax on personal income; the petition (accompanied by bill, House, No. 308) of Christopher A. Iannella for repeal of the law imposing an additional one per cent tax upon personal incomes; the petition (accompanied by bill, House, No. 309) of Christopher A. Iannella for legislation relative to the taxation of certain classes of income; the petition (accompanied by bill, House, No. 315) of George W. Porter that provision be made for the granting of an income tax credit deduction; the petition (accompanied by bill, House, No. 319) of Anthony M. Scibelli for legislation to repeal the law imposing an additional tax upon certain classes of income; the petition (accompanied by bill, House, No. 325) of Robert X. Tivnan for repeal of the law imposing a tem-

porary tax on incomes from professions, employments, trade or business; the petition (accompanied by bill, House, No. 430) of Paul J. Gillis and others for legislation to exempt from the state income tax law payments made by the federal government to certain disabled veterans; the petition (accompanied by bill, House, No. 491) of William Francis Keenan that the income tax deduction for a husband or wife be increased to two thousand dollars; the petition (accompanied by bill, House, No. 492) of Roger A. Sala relative to the deduction for children under eighteen years of age incapable of support in the determination of taxable income; the petition (accompanied by bill, House, No. 619) of William D. Morton, Jr., and Charles F. Holman for legislation relative to income tax deductions for certain dependents; the petition (accompanied by bill, House, No. 621) of Chester W. Nelson for legislation requiring the placing of tax stamps on cigarette packages; the petition (accompanied by bill, House, No. 712) of Wendell P. Chamberlain for repeal of the law imposing an additional one per cent tax upon income derived from professions, employments, trade or business; the petition (accompanied by bill, House, No. 875) of Harry Coltun relative to increasing tax exemptions in cases of certain dependents; the petition (accompanied by bill, House, No. 876) of John F. Collins, Charles J. Artesani and Robert F. Murphy for legislation relative to increasing the deductions for certain dependents under the income tax laws; the petition (accompanied by bill, House, No. 879) of John J. Dwyer and Edmund Dinis for legislation to provide for allowing income tax exemptions for certain dependents; the petition (accompanied by bill, House, No. 884) of Henry G. Lawson for legislation to provide that income received under the Federal Social Security Act be exempted from the state income tax; the petition (accompanied by bill, House, No. 885) of Henry G. Lawson for legislation relative to the taxation of certain classes of income; the petition (accompanied by bill, House, No. 886) of Charles E. Wilkinson for legislation relative to

providing further exemptions from taxation for persons sixty-five years of age or over; the petition (accompanied by bill, House, No. 1122) of James A. Burke for legislation to repeal the one per cent tax upon certain income; the petition (accompanied by bill, House, No. 1129) of Joseph D. Ward relative to larger income tax exemptions for minors in educational pursuits; the petition (accompanied by bill, House, No. 1130) 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; the petition (accompanied by bill, House, No. 1354) of Philip J. Durkin relative to deductions for husbands, wives or dependents under the income tax law; the petition (accompanied by bill, House, No. 1574) of G. Edward Bradley for increasing the income tax exemption for dependents and foster children; the petition (accompanied by bill, House, No. 1575) of Edward J. DeSaulnier, Jr., relative to repeal of certain temporary taxes on income; the petition (accompanied by bill, House, No. 1585) of David J. O'Connor for repealing certain temporary taxes on professions, employments, trade and business; and the petition (accompanied by bill, House, No. 2213) of Joseph D. Ward that payments under the Workmen's Compensation Act be exempted from the provisions of the state income tax, report the accompanying resolve (House, No. 2673).

For the committee,

HOLLIS M. GOTT.

The Commonwealth of Massachusetts

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

RESOLVE INCREASING THE SCOPE OF THE INVESTIGATION AND STUDY BY THE SPECIAL COMMISSION ON TAXATION.

1 *Resolved*, That the unpaid special commission,
2 known as the special commission on taxation, estab-
3 lished by chapter eighty-six of the resolves of nine-
4 teen hundred and forty-eight, continued by chapter
5 forty-two of the resolves of nineteen hundred and
6 fifty-three, and further continued by chapter twenty-
7 nine of the resolves of nineteen hundred and fifty-four,
8 shall, in making its investigation and study con-
9 sider the subject matter of current senate document
10 numbered 102, relative to tax deductions for ex-
11 penses incurred for the care of minor children in
12 certain cases; of current senate document numbered
13 104, relative to repealing certain temporary taxes on
14 professions, employments, trade and business; of
15 current senate document numbered 106, relative to
16 abolishing the additional one per cent tax on certain
17 income, and decreasing the surtax on certain income;
18 of current senate document numbered 108, relative
19 to abolishing the additional one per cent tax levied
20 on income; of current senate document numbered
21 113, relative to amending certain provisions of law
22 relative to the taxation of incomes; of current senate
23 document numbered 115, relative to abolishing the
24 additional one per cent tax on certain income, and
25 establishing the date of filing income tax returns and
26 the time when said taxes shall be due and payable;
27 of current senate document numbered 166, relative
28 to the taxation of certain classes of incomes; of cur-
29 rent senate document numbered 167, relative to in-
30 creasing the exemption from taxation on certain
31 classes of income; of current senate document num-

32 bered 529, relative to abolishing the additional one
33 per cent tax upon income derived from professions,
34 employments, trade or business; of current senate
35 document numbered 530, relative to providing that
36 payment of certain medical and dental bills be al-
37 lowed as deductions for income tax purposes; of
38 current senate document numbered 533, relative to
39 providing for certain deductions for dependents under
40 the law relating to income taxes; of current senate
41 document numbered 535, relative to increasing the
42 exemption for certain dependents with relation to the
43 taxation of incomes; of current house document num-
44 bered 303, relative to abolishing the additional one
45 per cent tax upon income derived from professions,
46 employments, trade or business; of current house
47 document numbered 304, relative to further regulat-
48 ing the provisions of funds for state activities; of
49 current house document numbered 305, relative to
50 repealing certain temporary taxes on professions,
51 employments, trade and business; of current house
52 document numbered 306, relative to providing for a
53 reduction on the tax on personal incomes; of current
54 house document numbered 307, relative to providing
55 for a reduction on the tax on personal incomes; of
56 current house document numbered 308, relative to
57 abolishing the additional one per cent tax upon in-
58 come derived from professions, employments, trade
59 or business; of current house document numbered
60 309, relative to the taxation of certain classes of in-
61 come; of current house document numbered 315,
62 relative to providing an income tax credit; of current
63 house document numbered 319, relative to the taxa-
64 tion of certain classes of income; of current house
65 document numbered 325, relative to repealing certain
66 temporary taxes on professions, employments, trade
67 and business; of current house document numbered
68 430, relative to exempting from the state income tax
69 law payments made by the federal government to
70 certain disabled veterans; of current house document

71 numbered 491, relative to increasing the tax deduc-
67 tion for a husband or wife under the income tax law;
73 of current house document numbered 492, relative to
74 the deduction for children under eighteen years of age
75 or incapable of support in the determination of taxa-
76 ble income; of current house document numbered
77 619, relative to income tax deductions for certain de-
78 pendents; of current house document numbered 621,
79 relative to requiring the placing of tax stamps on
80 cigarette packages; of current house document num-
81 bered 712, relative to repealing certain income taxes;
82 of current house document numbered 875, relative to
83 increasing tax exemptions in cases of certain depend-
84 ents; of current house document numbered 876, rela-
85 tive to increasing the income tax deduction for de-
86 pendents; of current house document numbered 879,
87 relative to allowing income tax exemptions for certain
88 dependents; of current house document numbered
89 884, relative to providing for exemption from income
90 of federal social security payments; of current house
91 document numbered 885, relative to the taxation of
92 certain classes of income; of current house document
93 numbered 886, relative to providing further exemp-
94 tions from taxation for persons sixty-five years of
95 age; of current house document numbered 1122,
96 relative to repealing one per cent tax upon certain
97 income; of current house document numbered 1129,
98 relative to larger income tax exemptions for minors
99 in educational pursuits; of current house document
100 numbered 1130, relative to giving the taxpayer an
101 exemption of four hundred dollars for each child
102 eighteen years of age or over who is attending school
103 at the expense of the taxpayer; of current house
104 document numbered 1354, relative to the taxation
105 of certain classes of income; of current house docu-
106 ment numbered 1574, relative to increasing the in-
107 come tax exemption for dependents, including foster
108 children; of current house document numbered 1575,
109 relative to repealing certain temporary taxes on in-

110 come; of current house document numbered 1585,
111 relative to repealing certain temporary taxes on pro-
112 fessions, employments, trade and business; and of
113 current house document numbered 2213, relative to
114 exempting from the provisions of the state income
115 tax all payments made under the state workmen's
116 compensation act.