
To accompany the petition of Edmund Dinis and John J. Dwyer that provision be made for certain deductions for dependents under the law relating to income taxes. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR CERTAIN DEDUCTIONS FOR DEPENDENTS UNDER THE LAW RELATING TO INCOME TAXES.

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
5 following:—

6 (h) The sum of six hundred dollars for a husband
7 or wife with whom the taxpayer lives and whose
8 income from all sources does not exceed two thousand
9 dollars during the year, and, if the taxpayer furnishes
10 more than one half of the support, the sum of six
11 hundred dollars for each parent, for each child under
12 the age of eighteen, for each child eighteen years of
13 age or over incapable of self-support because of
14 physical or mental disability, and for each adopted
15 child, stepchild or blood relation of the taxpayer;
16 provided, that the income of each of said dependents
17 does not exceed six hundred dollars. The aforesaid
18 deduction for each dependent shall not be allowed to
19 both husband and wife, but may be allowed to either
20 as they shall mutually agree, or shall be prorated
21 between them in proportion to the net income of each
22 in excess of two thousand dollars.

The committee on the subject of ...

The Commission of ...

As the provisions ... the law ...

Section 1 of chapter ...

Section 2 of chapter ...

Section 3 of chapter ...

Section 4 of chapter ...