

SENATE No. 535

To accompany the petition of Michael A. Flanagan for legislation to increase the exemption for certain dependents with relation to the taxation of incomes. Taxation.

The Commonwealth of Massachusetts

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

AN ACT INCREASING THE EXEMPTION FOR CERTAIN DEPENDENTS WITH RELATION TO THE TAXATION OF INCOMES.

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 chapter 514 of the acts of 1953,
4 and inserting in place thereof the following clause:—
5 (h) The sum of one thousand dollars for a husband
6 or wife with whom the taxpayer lives and whose in-
7 come from all sources does not exceed two thousand
8 dollars during the year and, if entirely dependent on
9 the taxpayer for support, the sum of six hundred
10 dollars for each parent, for each child or foster child
11 under the age of eighteen and for each child, step-
12 child or foster child eighteen years of age or over
13 incapable of self-support because of physical or mental
14 disability. The aforesaid deduction for each child or
15 foster child shall not be allowed to both husband and
16 wife, but may be allowed to either as they shall
17 mutually agree, or shall be prorated between them in
18 proportion to the net income of each in excess of two
19 thousand dollars.

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