

# SENATE . . . . No. 138

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To accompany the petition of Patrick J. Walsh, Jr., for legislation to increase deductions for certain dependents for income tax purposes. Taxation.

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## The Commonwealth of Massachusetts

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

### AN ACT INCREASING DEDUCTIONS FOR CERTAIN DEPENDENTS FOR INCOME TAX PURPOSES.

*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 1. Clause (h) of section 6 of chapter 62  
2 of the General Laws, as most recently amended by sec-  
3 tion 1 of chapter 657 of the acts of 1954, is hereby fur-  
4 ther amended by striking out, in line 6, the word "four"  
5 and inserting in place thereof the word: — six.

1 SECTION 2. This act shall take effect on January  
2 first, nineteen hundred and fifty-seven, and shall apply  
3 to income received during the calendar year nineteen  
4 hundred and fifty-six and thereafter.

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The Constitution of the Commonwealth

1. The Constitution of the Commonwealth shall be the supreme law of the Commonwealth; and any law inconsistent therewith shall be void.
2. The Legislature shall have the sole and exclusive power of the purse; and no part of the public money shall be drawn from the Treasury except in pursuance of an appropriation made by law.
3. The Legislature shall have the sole and exclusive power to regulate the commerce and trade of the Commonwealth; and to regulate the fisheries and navigation thereof.
4. The Legislature shall have the sole and exclusive power to regulate the land and water navigation of the Commonwealth; and to regulate the fisheries and navigation thereof.
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