
By Mr. DeNormandie of Lincoln, petition of James DeNormandie for legislation relative to income tax exemptions for husbands, wives or dependents. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO CERTAIN EXEMPTIONS UNDER THE INCOME TAX LAW.

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. Section 6 (*h*) of chapter 62 of the General Laws,
2 as most recently amended by chapter 251 of the acts of 1954,
3 is hereby further amended by striking out clause (*h*) and in-
4 serting in place thereof the following clause: —

5 (*h*) The sum of five hundred dollars for husband or wife with
6 whom the taxpayer was living during the preceding taxable
7 year and whose income from all sources did not exceed two
8 thousand dollars during said preceding calendar year.

9 The sum of four hundred dollars for each other dependent as
10 hereinafter described who received over half of his or her sup-
11 port for the calendar year in which the taxable year begins from
12 the taxpayer:

13 (1) The father or mother of the taxpayer.

14 (2) A child of the taxpayer who (*a*) has not attained the age
15 of eighteen at the close of the calendar year in which the tax-
16 able year of the taxpayer begins, or, if over eighteen, incapable
17 of self-support because of physical or mental disability, or (*b*) is
18 a student.

19 For the purposes of this subsection, the terms —

20 (1) "Child" means an individual who is a son, stepson,
21 daughter, stepdaughter, foster son or foster daughter of the
22 taxpayer.

23 (2) "Student" means an individual who during each of five
24 calendar months during the calendar year in which the taxable
25 year of the taxpayer begins —

26 (a) Is a full-time student at an educational institution; or

27 (b) Is pursuing a full-time course of institutional on-farm
28 training under the supervision of an accredited agent of an edu-
29 cational institution or of a state or political subdivision of a
30 state.

31 (3) "Educational institution" means only an educational in-
32 stitution which normally maintains a regular faculty and cur-
33 riculum and normally has a regularly organized body of students
34 in attendance at the place where its educational activities are
35 carried on.

36 The aforesaid deduction for "other dependents" shall not be
37 allowed to both husband and wife if filing separate returns, but
38 may be allowed to either, as they shall mutually agree, or shall
39 be prorated between them in proportion to the net income of
40 each in excess of two thousand dollars.

1 SECTION 2. This act shall apply with respect to income re-
2 ceived for taxable years beginning after December thirty-first,
3 nineteen hundred and fifty-seven.