

HOUSE No. 1106

By Mr. Long of Fall River, petition of John J. Long for the elimination of the requirement that taxpayers must live with dependents in order to take a deduction under the income tax law. Taxation.

The Commonwealth of Massachusetts

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

AN ACT ELIMINATING THE REQUIREMENT THAT TAXPAYERS MUST LIVE WITH DEPENDENTS IN ORDER TO TAKE A DEDUCTION FOR THEM.

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 hereby amended
2 by striking out subsection (h), as amended by section 1 of chap-
3 ter 657 of the acts of 1954, and inserting in place thereof the
4 following subsection:—

5 (h) The sum of five hundred dollars for a husband or wife
6 [with whom the taxpayer was living during the preceding cal-
7 endar year and] whose income from all sources did not exceed
8 two thousand dollars during said preceding calendar year, **and**
9 **to whom the taxpayer contributed more than fifty-one**
10 **per cent of their support and,** [if entirely dependent upon
11 the taxpayer for support,] the sum of four hundred dollars for
12 each parent, for each child, stepchild or foster child under the
13 age of eighteen [who was living with the taxpayer during the
14 preceding calendar year], and for each child, stepchild or foster
15 child eighteen years of age or over incapable of self-support be-
16 cause of physical or mental disability. The aforesaid deduction
17 for each child, stepchild or foster child shall not be allowed to
18 both husband and wife, but may be allowed to either as they
19 shall mutually agree, or shall be prorated between them in pro-

20 portion to the net income of each in excess of two thousand dol-
21 lars.

22 For the purpose of this subsection a parent, child, stepchild
23 or foster child shall be considered to be entirely dependent upon
24 the taxpayer for support if the taxpayer furnishes the majority
25 of the support of such dependent.