

HOUSE No. 1109

By Mr. Mirsky of Boston, petition of Wilfred S. Mirsky relative to the deduction for a child under the income tax law. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE DEDUCTION FOR A CHILD 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. The first sentence of paragraph (h) of section 6
2 of chapter 62 of the General Laws, as amended by section 1
3 of chapter 251 of the acts of 1954, is hereby further amended
4 by adding after the word "disability", in line 9, the words:—
5 or who is a student as defined in the federal Internal Revenue
6 Code of nineteen hundred and fifty-four.

1 SECTION 2. This act shall take effect as of January first,
2 nineteen hundred and fifty-eight, and shall apply to income
3 tax returns reporting income of the calendar year nineteen
4 hundred and fifty-seven, and thereafter.

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