
[Senate, No. 862. — Substituted by amendment by the Senate (Stone) for House Bill No. 1110.]

The Commonwealth of Massachusetts

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

AN ACT PROVIDING A DEDUCTION FOR CERTAIN DEPENDENTS WHO ARE STUDENTS AT EDUCATIONAL INSTITUTIONS.

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 of chapter 62 of the General Laws is
2 hereby amended by striking out clause (h), as most recently
3 amended by section 1 of chapter 510 of the acts of 1958, and
4 inserting in place thereof the following clause: —

5 (h) The sum of five hundred dollars for a spouse who was not
6 the dependent of another taxpayer and whose income from all
7 sources did not exceed two thousand dollars during the year and
8 the sum of four hundred dollars for each dependent.

9 For the purposes of this chapter, the determination of whether
10 the taxpayer is married shall be made as of the close of the year;
11 except that if his spouse dies during the year such determination
12 shall be made as of the time of such death. An individual legally
13 separated from his spouse under a decree of divorce or of sepa-
14 rate maintenance shall not be considered as married.

15 For the purposes of this clause, the term "dependent" shall
16 mean any of the following individuals who received over half
17 of his support for the year from the taxpayer: —

18 (1) a son, stepson, daughter or stepdaughter of the taxpayer
19 who had not attained the age of nineteen at the close of the year
20 or who had attained the age of nineteen and was at the close of
21 the year incapable of self-support because of physical or mental
22 disability or who had attained the age of nineteen and was for

23 at least four calendar months during the year either a full-time
24 student at an educational institution or was pursuing a full-time
25 course of institutional on farm training under the supervision of
26 an accredited agent of an educational institution or of a state or
27 political subdivision of a state.

28 (2) an individual who, for the year, had as his principal
29 place of abode the home of the taxpayer and was a member of
30 the taxpayer's household or who for the year received institu-
31 tional care required by reason of physical or mental disability
32 and before receiving such institutional care was a member of
33 the same household as the taxpayer.

34 (3) a parent of the taxpayer.

35 The aforesaid deduction for each dependent shall not be
36 allowed to both husband and wife, but may be allowed to either
37 as they shall mutually agree, or shall be prorated between them
38 in proportion to the net income of each from professions, em-
39 ployment, trade or business in excess of two thousand dollars.

40 For the purposes of this clause, the term "educational in-
41 stitution" shall mean an educational institution which main-
42 tains a regular faculty and curriculum and has a regularly
43 organized body of students in attendance at the place where
44 its educational activities are carried on.

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