

HOUSE No. 1282

By Mr. Ruether of Williamstown, petition of Richard A. Ruether for legislation to increase the amount of exemptions under the income tax law. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR THE INCREASE OF EXEMPTIONS
UNDER TAXATION OF INCOMES.

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 8 of chapter 62 of the General Laws, as
2 amended, is hereby further amended by striking out
3 subsection (a) and inserting in place thereof the
4 following:—

5 (a) Three thousand dollars in all of income taxable
6 under section one and under subsections (a) and (c)
7 of section five, received by a person whose total in-
8 come from all purposes does not exceed three thou-
9 sand dollars during the year; but said exemption
10 shall not be given to any married person if the com-
11 bined incomes of both husband and wife from all
12 sources exceed thirty-five hundred dollars; provided,
13 however, that no tax shall be exacted upon any in-
14 come taxable under said section one and said sub-

15 sections (a) and (c) which shall reduce the total 16 income of the taxpayer, if unmarried, below three 17 thousand dollars, or which shall reduce the combined 18 income of husband and wife below thirty-five hun- 19 dred dollars.