
[Moved by Senator Gibney as a substitute for Senate Bill
duplicate of House, No. 204.]

The Commonwealth of Massachusetts

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

AN ACT PROVIDING A DEDUCTION UNDER THE STATE INCOME TAX LAW FOR CERTAIN CHILDREN 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
6 not the dependent of another taxpayer and whose income from
7 all sources did not exceed two thousand dollars during the year
8 and the sum of four hundred dollars for each dependent.

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

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

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

23 physical or mental disability [or who had attained the age of
24 nineteen and was for at least four calendar months during the
25 year either a full-time student at an educational institution or
26 was pursuing a full-time course of institutional or farm train-
27 ing under the supervision of an accredited agent of an educa-
28 tional institution or of a state or political subdivision of a
29 state].

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

36 (3) a parent of the taxpayer.

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

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

1 SECTION 2. This act shall apply with respect to taxable
2 years commencing after December thirty-first, nineteen hun-
3 dred and sixty-three.