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Substituted by the House, on motion of Mr. Catino of Medford, for a Bill broadening the allowance of the deduction of medical expenses from income received from certain intangibles, annuities and capital gains in determining the tax due therefrom (House, No. 2603). August 19.

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## The Commonwealth of Massachusetts

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

AN ACT BROADENING THE ALLOWANCE OF THE DEDUCTION OF MEDICAL EXPENSES FROM INCOME RECEIVED FROM INTEREST AND DIVIDENDS AND ANNUITIES IN DETERMINING THE TAX DUE THEREFROM.

*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 1 of chapter 62 of the General Laws is  
2 hereby amended by adding at the end the following subsec-  
3 tion: —

4 (i) If the taxpayer or his spouse is sixty-five years of age or  
5 over at the close of the taxable year, the excess of the medical  
6 deduction provided in subsection (a) of section five over the  
7 amount of income subject to taxation under said subsection (a)  
8 of section five shall be allowed as a deduction against the income  
9 subject to taxation under this section.

1 SECTION 2. Subsection (a) of section 5 of chapter 62 of the  
2 General Laws is hereby amended by adding at the end thereof  
3 the following: — If the taxpayer or his spouse is sixty-five years  
4 of age or over at the close of the taxable year, the excess of the  
5 medical deduction provided in subsection (i) of section six over  
6 the amount of income subject to taxation under subsection (b)  
7 of section five without regard to said subsection (i) shall be al-  
8 lowed as a deduction against the income subject to taxation  
9 hereunder.

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

