

HOUSE No. 4436

By Messrs. Joyce of Woburn and Pickett of Somerville, petition of Daniel L. Joyce, Jr., and William A. Pickett that provision be made for a tax credit for any qualified person who votes at both the biennial state primary election and the biennial state election. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING A TAX CREDIT FOR ANY QUALIFIED PERSON WHO VOTES AT BOTH THE BIENNIAL STATE PRIMARY ELECTION AND THE BIENNIAL STATE ELECTION.

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 6 of chapter 62 of the General Laws, as appearing in
2 chapter 555 of the acts of 1971, is hereby amended by adding
3 the following subsection: —

4 (c) Every taxpayer shall be entitled to a credit of five dollars
5 if he has voted in both the biennial state primary election and the
6 biennial state election. A taxpayer entitled to claim such credit
7 shall attach to his return a certification of such vote of the elec-
8 tion department of the city or town in which such taxpayer is
9 qualified to vote.

10 Any individual entitled to claim any credit pursuant to this
11 subsection and not otherwise required to file a return under this
12 chapter may obtain a refund in the amount of such credit by
13 filing a return and claiming a refund. Any refund to which an
14 individual is entitled under the provisions of this subsection shall
15 be made in the same manner as other refunds under this chapter.
16 No refund or credit shall be allowed pursuant to this subsection
17 unless such credit or refund is claimed on a return filed on or
18 before the fifteenth day of the fourth month following the close
19 of the taxable year or within any extension of time granted for
20 filing such return.

HOUSE

No. 438

Section 1. (a) Every taxpayer shall be entitled to a credit of five dollars...

The Constitutionality of Amendments

In the Year One Thousand Nine Hundred and Seventy Three

AN ACT PROVIDING A TAX CREDIT FOR THE QUALIFIED RESEARCH AND DEVELOPMENT ACTIVITY OF THE FEDERAL STATE GOVERNMENT RESEARCH AND DEVELOPMENT ACTIVITY.

As amended by the Senate and House of Representatives in General Court assembled, and by the authority of the same in conference.

- 1 Section 6 of chapter 83 of the General Laws as amended in
- 2 chapter 222 of the acts of 1971 is hereby amended by striking
- 3 the following language:
- 4 (c) Every taxpayer shall be entitled to a credit of five dollars
- 5 if he has elected to pay the United States income tax on his
- 6 Federal State election. A taxpayer entitled to claim such credit
- 7 shall attach to his return a statement of each item of the class
- 8 the description of the type or class in which such taxpayer is
- 9 qualified to vote.
- 10 Any individual entitled to claim any credit pursuant to this
- 11 subsection and not otherwise required to file a return under this
- 12 chapter may obtain a refund in the amount of such credit by
- 13 filing a return and claiming a refund. Any refund to which an
- 14 individual is entitled under the provisions of this subsection shall
- 15 be made in the same manner as other refunds under this chapter.
- 16 For refund or credit shall be allowed pursuant to this subsection
- 17 unless such credit or refund is claimed on a return filed on or
- 18 before the fifteenth day of the fourth month following the close
- 19 of the taxable year of which any refund or credit is requested for
- 20 that year.