

By Mr. Zeiser of Wellesley, petition of Bruce H. Zeiser and another relative to updating the year of the Internal Revenue Code used to determine the taxation of incomes. Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT RELATIVE TO UPDATING THE YEAR OF THE INTERNAL REVENUE CODE USED TO DETERMINE THE 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 1. Section 1(c) of Chapter 62 of the General Laws  
2 of Massachusetts, which presently provides:

3 "Code", the Internal Revenue Code of the United States, as  
4 amended on January first, nineteen hundred and seventy-one."  
5 Is hereby amended, so that as amended it shall provide:

6 "Code", the Internal Revenue Code of the United States, as  
7 amended and in effect on January first, nineteen hundred and  
8 seventy-six, excluding solely the amendments made by the  
9 Employee Retirement Security Act of 1974, Public Law 93-406  
10 and the amendment made by Section 206 of the Tax Reduction  
11 Act of 1975, Public Law 94-12 (increase in limitation of child care  
12 deduction).

1 SECTION 2. This Act shall apply to taxable years commen-  
2 cing after December 31, 1975.

