

HOUSE No. 425

By Mr. Flynn of Hanover, petition of William J. Flynn, Jr., relative to the rate of tax imposed on taxable income of persons who have attained the age of sixty-five. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Two.

AN ACT RELATIVE TO THE RATE OF TAX IMPOSED ON TAXABLE INCOME OF PERSONS WHO HAVE ATTAINED THE AGE OF SIXTY-FIVE.

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 4 of chapter 62 of the General Laws, as most recently
2 amended by section 41 of chapter 684 of the acts of 1975, is hereby
3 further amended by adding the following paragraph: —

4 Notwithstanding the provisions of any law to the contrary,
5 taxable income, not exceeding 13,000 (thirteen) thousand dollars,
6 in the case of a single person who had attained the age of sixty-five
7 before the close of his taxable year, or taxable income not exceed-
8 ing 16,000 (sixteen) thousand dollars in the case of a husband and
9 wife filing a joint return, if each spouse had attained said age, shall
10 be taxed at the rate of five per cent.

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THE CONSTITUTION OF THE UNITED STATES

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