

HOUSE No. 4027

By Mr. Hermann of North Andover, petition of Joseph N. Hermann, John H. Loring and Thomas F. Brownell that provision be made for an increase in the income tax credit for persons sixty-five years of age or older. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR AN INCREASE IN THE INCOME TAX CREDIT FOR PERSONS SIXTY-FIVE YEARS OF AGE OR OLDER.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Paragraph (1) of subsection (b) of section 6 of chapter 62 of the
2 General Laws, as most recently amended by section 2 of chapter
3 723 of the acts of 1973, is hereby further amended by adding the
4 following sentences:— Every qualified taxpayer, as defined in
5 paragraph three of this subsection, who is sixty-five years of age or
6 over, shall be entitled to a credit of six dollars for himself, six
7 dollars for his spouse, if any, and eight dollars for each qualified
8 dependent, as hereinafter defined; provided, however, that no such
9 credit shall be allowable if the total income of such individual and
10 his spouse, as defined in paragraph (a) of section five, exceeds five
11 thousand dollars for such year. No such credit shall be allowable to
12 a married individual unless a joint return is filed. If the tax due as
13 shown by the return of any individual is less than the total amount
14 of the credits which he is entitled to claim pursuant to this para-
15 graph, such individual shall be entitled to a refund in the amount of
16 the excess of the credits over the tax otherwise due.

