

HOUSE No. 4031

By Mr. Hermann of North Andover, petition of Joseph N. Hermann and Thomas F. Brownell for legislation to increase allowable deductions for dependent children under the income tax law. Taxation.

The Commonwealth of Massachusetts

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

AN ACT INCREASING ALLOWABLE DEDUCTIONS ON CHILDREN DEPENDENCY.

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 (a) of subsection B of section 3 of chapter 62 of the
2 General Laws, as most recently amended by section 40 of chapter
3 684 of the acts of 1975, is hereby further amended by striking out
4 subparagraph (8) and inserting in place thereof the following:—
5 (8) In the case of an individual who maintains a household
6 which includes as a member one or more individuals under the age
7 of twelve who qualify for exemption as a dependent under section
8 one hundred and fifty-one of the Code, one thousand dollars,
9 provided, that no deduction shall be allowed under this subpara-
10 graph if a deduction is claimed under subparagraph (7) of this
11 paragraph. If the taxpayer is married at the close of the taxable
12 year, the deduction provided herein shall be allowed only if the
13 taxpayer and his spouse file a joint return for the taxable year. For
14 the purposes of this subparagraph, the term "maintaining a house-
15 hold" shall have the same meaning as in section two hundred and
16 fourteen of the Code.

In the House of Representatives, February 1, 1901.
The following bill was introduced by Mr. [Name],
and read twice and referred to the Committee on [Committee Name].

THE [ACT NAME]

Be it enacted by the Senate and House of Representatives in Congress assembled,

That the [Title of Act] shall be [Text of Act]
[Text of Act]
[Text of Act]

Section 1. That [Text of Section 1]
Section 2. That [Text of Section 2]
Section 3. That [Text of Section 3]
Section 4. That [Text of Section 4]
Section 5. That [Text of Section 5]
Section 6. That [Text of Section 6]
Section 7. That [Text of Section 7]
Section 8. That [Text of Section 8]
Section 9. That [Text of Section 9]
Section 10. That [Text of Section 10]
Section 11. That [Text of Section 11]
Section 12. That [Text of Section 12]
Section 13. That [Text of Section 13]
Section 14. That [Text of Section 14]
Section 15. That [Text of Section 15]