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By Ms. Melconian, a petition (accompanied by bill, Senate, No. 1647) of Linda J. Melconian for legislation to increase the exemption for a non-working spouse in the Massachusetts income tax laws. Taxation.

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The Commonwealth of Massachusetts

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

AN ACT INCREASING THE EXEMPTION FOR A NON-WORKING SPOUSE.

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

1 Subparagraph 2 of paragraph (b) of subsection B of sec-  
2 tion 3 of chapter 62 of the General Laws, as most recently  
3 amended by chapter 377 of the acts of 1982, is hereby fur-  
4 ther amended by striking out clause (A) and inserting in  
5 place thereof the following clause: —

6 (A) a personal exemption of two thousand two hundred  
7 dollars, and an amount not exceeding two thousand two hun-  
8 dred dollars, equal to the earned income included in Part B  
9 gross income of the spouse having the smaller amount of  
10 such income; and an additional exemption of eleven hundred  
11 dollars for the spouse having the smaller amount of such in-  
12 come, provided that the total amount of such income of such  
13 spouse for the calendar year in which the taxable year of the  
14 taxpayer began did not exceed two thousand two hundred  
15 dollars. "Earned income", as used herein, shall mean salary,  
16 wages, other employee compensation, self-employment in-  
17 come and any amount received as a pension or annuity to  
18 the extent includable in earned income as defined under sec-  
19 tion nine hundred and eleven (b) of the Code. In no event  
20 shall the exemption under this subsection exceed forty-eight  
21 hundred dollars.

## The Department of Education

It is not the purpose of this review to discuss the

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