

[Similar Matter Filed During Past Session —
See Senate No. 1290 of 1988.]

SENATE No. 1489

By Mr. Keating, a petition (accompanied by bill, Senate, No. 1489) of William R. Keating for legislation relative to women qualifying for the head of household status under the income tax laws. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO WOMEN QUALIFYING FOR THE HEAD OF HOUSEHOLD STATUS UNDER THE INCOME TAX LAWS.

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

1 Notwithstanding any provision of the law to the contrary, any
2 woman who qualifies as a head of household for income tax
3 purposes under the federal income taxation laws shall be
4 considered as a head of household for the purposes of her state
5 income taxation return and be entitled to an exemption equal to
6 that under the federal laws.

RESEARCH REPORT

THE EFFECTS OF ...

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