

Accompanying the second recommendation of the Department of Revenue (House, No. 228). Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety.

AN ACT REVISING AND CLARIFYING CERTAIN PROVISIONS OF THE PERSONAL INCOME TAX.

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 1. Paragraph (2) of subsection (d) of section 2 of
2 chapter 62 of the General Laws, as appearing in the 1988 Official
3 Edition, is hereby amended by adding at the end of the first
4 sentence the following words: — in effect for the taxable year for
5 federal income tax purposes.

1 SECTION 2. Subparagraph (4) of paragraph (b) of Part B of
2 section 3 of said chapter 62, as so appearing, is hereby amended
3 by adding at the end of the first sentence the following words: —
4 in effect for the taxable year for federal income tax purposes.

1 SECTION 3. Paragraph (c) of Part B of section 3 of said
2 chapter 62, as so appearing, is hereby amended by inserting, in
3 each instance, after the word “Massachusetts”, in lines 138 and
4 140, the word: — adjusted.

1 SECTION 4. Section 11B of said chapter 62, as so appearing,
2 is hereby amended by inserting in lines 2 and 9, before the word
3 “section”, in each instance, the following words: — subsection (g)
4 of section nine and under.

1 SECTION 5. The last sentence of section 62 of said chapter
2 62, as so appearing, is hereby amended by striking out the words

3 “and has obtained permission from the commissioner to report
4 his income on such a basis.”

1 SECTION 6. Section 1 of chapter 62B of the General Laws,
2 as appearing in the 1988 Official Edition, is hereby amended by
3 striking out the definition of “Employee” and inserting in place
4 thereof the following definition: —

5 “Employee”, employee as defined in section thirty-four hundred
6 and one (c) of the Internal Revenue Code, except full-time
7 students engaged in seasonal, temporary or part-time employment
8 whose estimated annual income would not exceed eight thousand
9 dollars.

1 SECTION 7. Paragraph (i) of subsection (c) of section 14 of
2 said chapter 62B as so appearing, is hereby amended by striking
3 out, in line 24, the word “eighty” and inserting in place thereof
4 the word: — ninety.

1 SECTION 8. Said chapter 62B, as so appearing, is hereby
2 amended by adding at the end thereof the following section: —

3 Section 16. In the application of sections thirteen, fourteen and
4 fifteen to taxpayers reporting on a fiscal year basis, there shall
5 be substituted for the months specified therein, the months
6 corresponding thereto in accordance with regulations prescribed
7 by the commissioner.

1 SECTION 9. Subsection (a) of section 6 of chapter 62C of the
2 General Laws, as appearing in the 1988 Official Edition, is hereby
3 amended by striking out the second paragraph and inserting in
4 place thereof the following paragraph: —

5 Every nonresident, whose Massachusetts gross income,
6 determined as if he were a resident of the commonwealth
7 throughout the entire taxable year, exceeds eight thousand
8 dollars, every corporate trust taxable under section eight of
9 chapter sixty-two, and every other corporate trust doing business
10 within the commonwealth and every other partnership,
11 association or trust whose federal gross income, as defined in
12 section one of chapter sixty-two, exceeds one thousand dollars,
13 shall make a return of such income.

1 SECTION 10. Subsection (b) of section 6 of said chapter 62C,
2 as so appearing, is hereby amended by striking out, in line 36,
3 the words "one hundred dollars" and inserting in place thereof
4 "one thousand dollars".

1 SECTION 11. The provisions of this act shall apply to taxable
2 years commencing on or after January first, nineteen hundred and
3 ninety.

The first part of the report is devoted to a general description of the country and its resources. It is followed by a detailed account of the various industries and occupations of the people. The author then discusses the state of agriculture and the progress of commerce and trade. The report concludes with a summary of the principal facts and a list of the names of the persons who have been instrumental in the progress of the country.

The second part of the report is devoted to a detailed description of the various industries and occupations of the people. It is followed by a detailed account of the state of agriculture and the progress of commerce and trade. The author then discusses the state of the various branches of the arts and sciences. The report concludes with a summary of the principal facts and a list of the names of the persons who have been instrumental in the progress of the country.

The third part of the report is devoted to a detailed description of the various branches of the arts and sciences. It is followed by a detailed account of the state of the various branches of the arts and sciences. The author then discusses the state of the various branches of the arts and sciences. The report concludes with a summary of the principal facts and a list of the names of the persons who have been instrumental in the progress of the country.