

By Mr. Pierce of Westfield, petition of Steven D. Pierce and other members of the House for legislation to provide a limited exemption from the real property tax for paraplegic and quadriplegic persons. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety.

AN ACT PROVIDING A LIMITED EXEMPTION FROM THE STATE INCOME TAX FOR PARAPLEGIC AND QUADRIPLÉGIC INDIVIDUALS.

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. Subparagraph (1) of paragraph (b) of Part B of
2 section 3 of Chapter 62 of the General Laws as appearing in the
3 1988 Official Edition is hereby amended by adding at the end
4 thereof the following clause: —

5 (D) an additional exemption of two thousand two hundred
6 dollars if the taxpayer was a paraplegic or quadriplegic at the close
7 of his taxable year.

1 SECTION 2. Subparagraph (2) of paragraph (b) of Part B of
2 section 3 of Chapter 62 of the General Laws as appearing in the
3 1988 Official Edition is hereby amended by adding at the end
4 thereof the following new clause: —

5 (D) an additional exemption of two thousand two hundred
6 dollars for each spouse that was a paraplegic or quadriplegic at
7 the close of his taxable year.

1 SECTION 3. Subparagraph (3) of paragraph (b) of Part B of
2 section 3 of Chapter 62 of the General Laws as appearing in the
3 1988 Official Edition is hereby further amended by adding at the
4 end thereof the following: —

5 An additional exemption of two thousand two hundred dollars
6 for each taxpayer who was a paraplegic or quadriplegic at the close
7 of his taxable year.

