

HOUSE No. 2926

By Mr. Scaccia of Boston, petition of Angelo M. Scaccia that deaf persons be granted a limited exemption from the income tax law. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety.

AN ACT TO PROVIDE A LIMITED EXEMPTION FROM THE STATE INCOME TAX FOR DEAF 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. Paragraph 1 of subdivision (b) of subsection B
2 of section 3 of chapter 62 of the General Laws, as most recently
3 amended by section 1 of chapter 377 of the acts of 1982, is hereby
4 amended by adding at the end thereof the following subpara-
5 graph: —

6 (D) an additional exemption of two thousand two hundred
7 dollars if the taxpayer was deaf at the close of his taxable year,
8 and.

1 SECTION 2. Paragraph 2 of subdivision (b) of subsection B
2 of section 3 of chapter 62 of the General Laws, as most recently
3 amended by section 1 of chapter 377 of the acts of 1982, is hereby
4 amended by adding at the end thereof the following subpara-
5 graph: —

6 (D) an additional exemption of two thousand two hundred
7 dollars for each spouse that was deaf at the close of his taxable
8 year, and.

1 SECTION 3. Paragraph 3 of subdivision (b) of subsection B
2 of section 3 of chapter 62 of the General Laws, as most recently
3 amended by section 1 of chapter 377 of the acts of 1982, is hereby

- 4 amended by adding at the end thereof the following subpara-
- 5 graph: —
- 6 (D) an additional exemption of two thousand two hundred
- 7 dollars if the taxpayer was deaf at the close of his taxable year.

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