

HOUSE No. 2927

By Mr. Scaccia of Boston, petition of Angelo M. Scaccia for legislation to authorize a tax credit for persons caring for mentally retarded persons at home. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety.

AN ACT RELATIVE TO TAX CREDIT FOR INDIVIDUALS CARING FOR MENTALLY RETARDED PERSONS.

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 6 of Chapter 62 of the General Laws, as most recently
2 amended by section 2 of chapter 518 of the Acts of 1983, is hereby
3 further amended by adding the following new subsection: —

4 (h) any owner or tenant of residential property located in the
5 commonwealth who cares for a person with mental retardation,
6 as defined in section 1 of chapter 123B, shall be allowed a credit
7 of two thousand five hundred dollars for the cost of caring for
8 said individual, provided that (i) said person with mental
9 retardation has resided with said owner or tenant for more than
10 six months of the taxable year and that (ii) the adjusted gross
11 income of said owner or tenant does not exceed fifty thousand
12 dollars in the case of a single return and seventy-five thousand
13 dollars in the case of a joint return.

HOUSE

The first session of the 1957-58 session of the House of Representatives will be held on Monday, 11th November 1957, at 10.00 a.m. in the Chamber of Deputies, Parliament Buildings, Canberra.

The Government of the Commonwealth of Australia

In the Year 1957

AN ACT RELATIVE TO THE CUSTOMS AND EXCISES AND FINANCIAL MATTERS

Enacted by the Queen and House of Representatives in the 1957 Session of the Commonwealth of Australia.

- 1 Section 1 of Chapter 1 of the Customs Act 1901 is amended to read as follows:
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