

**SENATE . . . . . No. 1269**

By Mr. Doris, a petition (accompanied by bill, Senate, No. 1269) of Francis D. Doris for legislation to provide an income tax credit for families caring at home for relatives who are elderly, handicapped or victims of Alzheimer's disease. Taxation.

**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Ninety.

AN ACT TO PROVIDE AN INCOME TAX CREDIT FOR FAMILIES CARING AT HOME FOR RELATIVES WHO ARE ELDERLY, HANDICAPPED OR VICTIMS OF ALZHEIMER'S DISEASE.

*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 chapter 518 of the acts of 1983, is hereby further  
3 amended by adding after paragraph (d) the following new  
4 paragraph: —

5 (e) A credit of six hundred dollars shall be allowed against the  
6 taxes due if the taxpayer has provided more than one half the  
7 support for an elderly relative who has attained the age of seventy  
8 before the taxable year, or for a totally disabled relative with  
9 Alzheimer's Disease, or a handicapped relative, provided that the  
10 relative resided with the taxpayer for more than six months of  
11 the taxable year and provided further that the adjusted gross  
12 income of the relative does not exceed ten thousand dollars in the  
13 case of a single return and fifteen thousand in the case of a joint  
14 return. If the credit provided for in this section reduces the tax  
15 amount to zero, the taxpayer shall be entitled to a refund equal  
16 to the amount by which the amount of credit exceeded the amount  
17 of tax due.

El presente número de la revista se dedica a la memoria del Dr. Juan Manuel de Rosas, quien cumplió el centenario de su fallecimiento el día 18 de febrero de 1834. Este número contiene los trabajos de los autores que se publican en las páginas 15, 25, 35, 45, 55, 65, 75, 85, 95, 105, 115, 125, 135, 145, 155, 165, 175, 185, 195, 205, 215, 225, 235, 245, 255, 265, 275, 285, 295, 305, 315, 325, 335, 345, 355, 365, 375, 385, 395, 405, 415, 425, 435, 445, 455, 465, 475, 485, 495, 505, 515, 525, 535, 545, 555, 565, 575, 585, 595, 605, 615, 625, 635, 645, 655, 665, 675, 685, 695, 705, 715, 725, 735, 745, 755, 765, 775, 785, 795, 805, 815, 825, 835, 845, 855, 865, 875, 885, 895, 905, 915, 925, 935, 945, 955, 965, 975, 985, 995.

El centenario de la muerte de Juan Manuel de Rosas

En este número se publican los trabajos de los autores que se publican en las páginas 15, 25, 35, 45, 55, 65, 75, 85, 95, 105, 115, 125, 135, 145, 155, 165, 175, 185, 195, 205, 215, 225, 235, 245, 255, 265, 275, 285, 295, 305, 315, 325, 335, 345, 355, 365, 375, 385, 395, 405, 415, 425, 435, 445, 455, 465, 475, 485, 495, 505, 515, 525, 535, 545, 555, 565, 575, 585, 595, 605, 615, 625, 635, 645, 655, 665, 675, 685, 695, 705, 715, 725, 735, 745, 755, 765, 775, 785, 795, 805, 815, 825, 835, 845, 855, 865, 875, 885, 895, 905, 915, 925, 935, 945, 955, 965, 975, 985, 995.

El presente número de la revista se dedica a la memoria del Dr. Juan Manuel de Rosas, quien cumplió el centenario de su fallecimiento el día 18 de febrero de 1834. Este número contiene los trabajos de los autores que se publican en las páginas 15, 25, 35, 45, 55, 65, 75, 85, 95, 105, 115, 125, 135, 145, 155, 165, 175, 185, 195, 205, 215, 225, 235, 245, 255, 265, 275, 285, 295, 305, 315, 325, 335, 345, 355, 365, 375, 385, 395, 405, 415, 425, 435, 445, 455, 465, 475, 485, 495, 505, 515, 525, 535, 545, 555, 565, 575, 585, 595, 605, 615, 625, 635, 645, 655, 665, 675, 685, 695, 705, 715, 725, 735, 745, 755, 765, 775, 785, 795, 805, 815, 825, 835, 845, 855, 865, 875, 885, 895, 905, 915, 925, 935, 945, 955, 965, 975, 985, 995.

El presente número de la revista se dedica a la memoria del Dr. Juan Manuel de Rosas, quien cumplió el centenario de su fallecimiento el día 18 de febrero de 1834. Este número contiene los trabajos de los autores que se publican en las páginas 15, 25, 35, 45, 55, 65, 75, 85, 95, 105, 115, 125, 135, 145, 155, 165, 175, 185, 195, 205, 215, 225, 235, 245, 255, 265, 275, 285, 295, 305, 315, 325, 335, 345, 355, 365, 375, 385, 395, 405, 415, 425, 435, 445, 455, 465, 475, 485, 495, 505, 515, 525, 535, 545, 555, 565, 575, 585, 595, 605, 615, 625, 635, 645, 655, 665, 675, 685, 695, 705, 715, 725, 735, 745, 755, 765, 775, 785, 795, 805, 815, 825, 835, 845, 855, 865, 875, 885, 895, 905, 915, 925, 935, 945, 955, 965, 975, 985, 995.

El presente número de la revista se dedica a la memoria del Dr. Juan Manuel de Rosas, quien cumplió el centenario de su fallecimiento el día 18 de febrero de 1834. Este número contiene los trabajos de los autores que se publican en las páginas 15, 25, 35, 45, 55, 65, 75, 85, 95, 105, 115, 125, 135, 145, 155, 165, 175, 185, 195, 205, 215, 225, 235, 245, 255, 265, 275, 285, 295, 305, 315, 325, 335, 345, 355, 365, 375, 385, 395, 405, 415, 425, 435, 445, 455, 465, 475, 485, 495, 505, 515, 525, 535, 545, 555, 565, 575, 585, 595, 605, 615, 625, 635, 645, 655, 665, 675, 685, 695, 705, 715, 725, 735, 745, 755, 765, 775, 785, 795, 805, 815, 825, 835, 845, 855, 865, 875, 885, 895, 905, 915, 925, 935, 945, 955, 965, 975, 985, 995.

El presente número de la revista se dedica a la memoria del Dr. Juan Manuel de Rosas, quien cumplió el centenario de su fallecimiento el día 18 de febrero de 1834. Este número contiene los trabajos de los autores que se publican en las páginas 15, 25, 35, 45, 55, 65, 75, 85, 95, 105, 115, 125, 135, 145, 155, 165, 175, 185, 195, 205, 215, 225, 235, 245, 255, 265, 275, 285, 295, 305, 315, 325, 335, 345, 355, 365, 375, 385, 395, 405, 415, 425, 435, 445, 455, 465, 475, 485, 495, 505, 515, 525, 535, 545, 555, 565, 575, 585, 595, 605, 615, 625, 635, 645, 655, 665, 675, 685, 695, 705, 715, 725, 735, 745, 755, 765, 775, 785, 795, 805, 815, 825, 835, 845, 855, 865, 875, 885, 895, 905, 915, 925, 935, 945, 955, 965, 975, 985, 995.