

By Mr. Golden, a petition (accompanied by bill, Senate, No. 1272) of William B. Golden for legislation relative to tax deductions for the care of elderly dependents. Taxation.

**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Ninety.

AN ACT PROVIDING FOR DEDUCTIBILITY OF ELDERLY DEPENDENTS.

*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. Chapter sixty-two of the General Laws, as  
2 appearing in the nineteen hundred and eighty-eight Official  
3 Edition, is hereby amended in subsection B of section three by  
4 inserting below the existing text in line eighty-four the  
5 following: —

6 (10) An amount equal to two thousand dollars for any person  
7 who cares for an elderly dependent under the conditions of  
8 subsection (n) of section one of this chapter.

1 SECTION 2. Chapter sixty-two of the General Laws, as  
2 appearing in the nineteen hundred and eighty-eight Official  
3 Edition, is hereby amended in section one by adding after all  
4 existing text the following:

5 (n) "Elderly dependent", any of the following individuals over  
6 the age of sixty-five, over half of whose support, for the calendar  
7 year in which the taxable year of the taxpayer begins, was received  
8 from the taxpayer:

9 (1) The father or mother of the taxpayer, or an ancestor of  
10 either.

11 (2) A grandmother or grandfather of the taxpayer.

12 (3) A stepfather or stepmother of the taxpayer.

13 (4) A brother or sister of the father or mother of the taxpayer.

14 (5) A father-in-law, mother-in-law, brother-in-law, or sister-in-  
15 law of the taxpayer.

16 (6) The cousin or other similar relation by blood or marriage.

SECTION 1. The following amendments to the Constitution of the State of New York are hereby proposed to be submitted to the people of the State at the next general election to be held on the 1st day of November, 1913:

ARTICLE I.

SECTION 1. The legislative power of the State shall be vested in the Senate and the Assembly, which together shall constitute the Legislature of the State. The Senate shall be composed of twenty-four members, and the Assembly of fifty-five members, to be chosen for terms of two years, to begin on the 1st day of January next following the year in which they are chosen.

SECTION 2. The members of the Senate shall be chosen by the electors of the several counties, and the members of the Assembly by the electors of the several counties and cities. The electors of the several counties shall be chosen by the voters of the several counties, and the electors of the several cities by the voters of the several cities.

SECTION 3. The members of the Senate shall be chosen by the electors of the several counties, and the members of the Assembly by the electors of the several counties and cities. The electors of the several counties shall be chosen by the voters of the several counties, and the electors of the several cities by the voters of the several cities.

SECTION 4. The members of the Senate shall be chosen by the electors of the several counties, and the members of the Assembly by the electors of the several counties and cities. The electors of the several counties shall be chosen by the voters of the several counties, and the electors of the several cities by the voters of the several cities.