
By Mr. Lane of Lawrence, petition of Thomas J. Lane for legislation to provide income tax deductions for dependent stepchildren and grandchildren. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Twenty-Nine.

An Act providing for Income Tax Deductions for Stepchildren and Grandchildren entirely dependent on the Taxpayer.

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 six of chapter sixty-two of the General
2 Laws is hereby amended by striking out subsection
3 (h), as amended by chapter four hundred and
4 eighty-nine of the acts of nineteen hundred and
5 twenty-two, and inserting in place thereof the fol-
6 lowing:—

7 (h) The sum of five hundred dollars for a hus-
8 band or wife with whom the taxpayer lives and
9 the sum of two hundred and fifty dollars for each
10 child, stepchild or grandchild under the age of
11 eighteen, or parent entirely dependent upon the
12 taxpayer for support. The aforesaid deduction
13 shall not be allowed to both husband and wife, but
14 may be allowed to either, as they shall mutually
15 agree, or shall be prorated between them in pro-
16 portion to the net income of each in excess of two
17 thousand dollars.

