

By Mr. Keyes of Pepperell, petition of George T. Keyes that certain unmarried taxpayers having dependent relatives be granted exemption from the income tax. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Thirty.

An Act granting to Certain Unmarried Taxpayers an Exemption from Income Tax on Account of Certain Dependent Relations of Such Taxpayers.

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 Laws,
2 as last amended by chapter four hundred and eighty-
3 nine of the acts of nineteen hundred and twenty-two,
4 is hereby further amended by inserting at the end the
5 following new clause:—

6 (i) The sum of five hundred dollars for each de-
7 pendent relative of the taxpayer, if he is not married
8 and is supporting, in whole or in part, such dependent
9 relative.

