

# HOUSE . . . . . No. 871

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By Messrs. Heaney of Newton and Armstrong of Plymouth and Curtiss of Sheffield, petition of Arthur G. Heaney, John A. Armstrong and Sidney Q. Curtiss for legislation to grant income tax relief to recipients of unearned income. Taxation.

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## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty-Two.

### AN ACT GRANTING INCOME TAX RELIEF TO RECIPIENTS OF "UNEARNED INCOME".

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 The first sentence of section 1 of chapter 62 of the General  
2 Laws, as amended by section 1 of chapter 679 of the acts of  
3 1954, is hereby further amended by striking out, in line 6, the  
4 word "six" and inserting in place thereof the words: — two and  
5 one half, — so as to read as follows: — on the amount by which  
6 the income of the classes described in subsections (a), (b), (c) and  
7 (e), received by any inhabitant of the commonwealth during the  
8 preceding calendar year exceeds the exemption claimed under  
9 subsection (h) there shall be levied, assessed and collected a tax  
10 at the rate of two and one half per cent.

