

HOUSE No. 1237

By Mr. Rider of Needham, petition of Daniel H. Rider for legislation to increase the deduction for a spouse and dependents under the income tax law. Taxation.

The Commonwealth of Massachusetts

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

AN ACT INCREASING THE DEDUCTION FOR A SPOUSE AND DEPENDENTS UNDER THE INCOME TAX LAW.

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. Subsection (b) of section 5 of chapter 62 of the
2 General Laws is hereby amended by striking out the third sen-
3 tence and inserting in place thereof the following sentence:—
4 In the case of a husband and wife filing a joint return, the ex-
5 emption allowable under this subsection shall be four thousand
6 dollars.

1 SECTION 2. Section 6 of said chapter 62 of the General Laws
2 is hereby amended by striking out clause (h), as most recently
3 amended by chapter 510 of the acts of 1958, and inserting in
4 place thereof the following clause:—

5 (h) The sum of two thousand dollars for a spouse who was
6 not the dependent of another taxpayer and the sum of four
7 hundred dollars for each dependent.

8 For the purposes of this chapter, the determination of whether
9 the taxpayer is married shall be made as of the close of the year;
10 except that if his spouse dies during the year such determination
11 shall be made as of the time of such death. An individual legally
12 separated from his spouse under a decree of divorce or of separate
13 maintenance shall not be considered as married.

14 For the purposes of this clause, the term "dependent" shall
15 mean any of the following individuals who received over half of
16 his support for the year from the taxpayer:—

17 (1) a son, stepson, daughter or stepdaughter of the taxpayer
18 who had not attained the age of nineteen at the close of the year
19 or who had attained the age of nineteen and was at the close of
20 the year incapable of self-support because of physical or mental
21 disability.

22 (2) an individual who, for the year, had as his principal place
23 of abode the home of the taxpayer and was a member of the
24 taxpayer's household or who for the year received institutional
25 care required by reason of physical or mental disability and be-
26 fore receiving such institutional care was a member of the same
27 household as the taxpayer.

28 (3) a parent of the taxpayer.

29 The aforesaid deduction for each dependent shall not be al-
30 lowed to both husband and wife, but may be allowed to either
31 as they shall mutually agree, or shall be prorated between them
32 in proportion to the net income of each from professions, em-
33 ployment, trade or business in excess of two thousand dollars.

1 SECTION 3. This act shall take effect on January first, nine-
2 teen hundred and sixty-five and shall apply to returns made on
3 account of income received during the calendar year nineteen
4 hundred and sixty-four.