

By Mr. O'Neill of Cambridge, petition of Thomas P. O'Neill III relative to tax deductions from the optional tax table for senior citizens. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO TAX DEDUCTIONS FROM THE OPTIONAL TAX TABLE FOR SENIOR CITIZENS.

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

1 Chapter 62 of the General Laws is hereby amended by striking
2 out section 64, added by section 1 of chapter 423 of the acts of
3 1968, and inserting in place thereof the following section: —
4 *Section 64.* In lieu of computing the taxes imposed by this
5 chapter, a taxpayer may, at his option except as hereinafter
6 provided, determine his tax liability for each class of income in
7 accordance with a tax table prepared by the commissioner and
8 approved by the commission. The tax for each bracket of such
9 table shall be computed upon the median of the taxable income
10 for such bracket and shall be computed to the nearest whole
11 dollar. The size of the brackets of taxable income shall be
12 determined by the commissioner and approved by the com-
13 mission. After arriving at the total tax from the applicable tables,
14 the taxpayer shall deduct therefrom the total rounded to the
15 nearest whole dollar of his withheld taxes and payments of his
16 estimated taxes and the credits to which he is entitled; provided,
17 however, that a taxpayer who has attained the age of sixty-five
18 may deduct therefrom all medical, dental and other expenses is
19 authorized by section 213 of the Internal Revenue Code. The
20 commissioner may require taxpayers having taxable income
21 within such limits as he may prescribe to use the tax tables for
22 the computation of their tax liabilities under this chapter.

by the Board of Directors of the Bank of America, N.Y. & C. in the year 1911, and the same has been approved by the Board of Directors of the Bank of America, N.Y. & C. in the year 1912.

THE BANK OF AMERICA, N.Y. & C.

RESOLUTIONS OF THE BOARD OF DIRECTORS

ADOPTED AT A MEETING OF THE BOARD OF DIRECTORS HELD AT THE CITY OF NEW YORK, ON THE 15TH DAY OF MARCH, 1912.

Resolved, That the Board of Directors do hereby authorize the President of the Bank to execute and deliver to the Secretary of the Board of Directors a certificate of the same.

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