

SENATE . . . . . No. 1123

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By Mr. Fitzpatrick, a petition (accompanied by bill, Senate, No. 1123) of John H. Fitzpatrick for legislation relative to medical deductions under the income tax law. Taxation.

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The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO MEDICAL DEDUCTIONS 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 Paragraph (b) of subsection B of section 3 of chapter 62  
2 of the General Laws, as appearing in section 8 of chapter 599  
3 of the acts of 1977, is hereby amended by striking out sub-  
4 paragraph (5) and inserting in place thereof the following  
5 subparagraph: —

6 (5) An amount equal to the deduction for medical, dental  
7 and other expenses allowed under section two hundred and  
8 thirteen of the Code. No exemption shall be allowed under  
9 this paragraph to an individual who files a joint federal in-  
10 come tax return with his spouse unless a joint return is also  
11 filed under this chapter.

