

[Similar Matter Filed During Past Session —
See Senate No. 1638 of 1984.]

SENATE No. 492

By Mr. Backman, a petition (accompanied by bill, Senate, No. 492) of Jack H. Backman, Frank J. Manning Salvatore F. DiMasi, Mary L. Padula, Barbara Hildt and Paul Kollios for legislation to provide an income tax credit for families caring at home for relatives who are elderly or victims of Alzheimers disease. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-five.

AN ACT TO PROVIDE AN INCOME TAX CREDIT FOR FAMILIES CARING AT HOME FOR RELATIVES WHO ARE ELDERLY OR VICTIMS OF ALZHEIMERS DISEASE.

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 6 of chapter 62 of the General Laws, as most recent-
2 ly amended by chapter 518 of the acts of 1983, is hereby fur-
3 ther amended by adding after paragraph (d) the following new
4 paragraph: —

5 (e) A credit of six hundred dollars shall be allowed against
6 the taxes due if the taxpayer has provided more than one-half
7 of the support for an elderly relative who has attained the age
8 of seventy before the taxable year, or for a totally disabled
9 relative with Alzheimers Disease, provided that the relative
10 resided with the taxpayer for more than six months of the tax-
11 able year and provided further that the adjusted gross income
12 of the relative does not exceed ten thousand dollars in the case
13 of a single return and fifteen thousand dollars in the case of
14 a joint return. If the credit provided for in this section reduces
15 the tax due to zero, the taxpayer shall be entitled to a refund
16 equal to the amount by which the amount of the credit exceed-
17 ed the amount of the tax due.

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