

By Mrs. Murray of Cohasset, petition of Mary Jeanette Murray for legislation to prohibit the imposition of taxes on the income of persons seventy-five years of age or over. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING THAT THE INCOME OF PERSONS SEVENTY-FIVE YEARS OF AGE OR OLDER SHALL NOT BE SUBJECT TO TAXATION.

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 (2) of section 5 of chapter 62 of the
2 General Laws, as appearing in section 2 of chapter 723 of the acts of
3 1973, is hereby amended by inserting after the second sentence the
4 following sentence: — No tax shall be imposed under this section
5 upon an individual who is seventy-five years of age or older during
6 the taxable year.

1 SECTION 2. Section one shall apply to taxable years com-
2 mencing on or after January first, nineteen hundred and eighty-
3 five.

By the Committee on Education, in compliance with a resolution of the House of Representatives, passed July 1, 1890, and reported in accordance with the provisions of the act of July 1, 1890.

REPORT OF THE

COMMISSIONER OF THE BUREAU OF EDUCATION

FOR THE YEAR 1890-1891

IN RESPONSE TO A RESOLUTION OF THE HOUSE OF REPRESENTATIVES, PASSED JULY 1, 1890, AND REPORTED IN ACCORDANCE WITH THE PROVISIONS OF THE ACT OF JULY 1, 1890.

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