

# HOUSE . . . . . No. 1592

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By Mr. Lawrence of New Bedford, petition of Denis Lawrence relative to a tax credit for legally blind persons who must hire assistants to perform tasks requiring vision in the course of a trade or business. Taxation.

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## The Commonwealth of Massachusetts

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

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AN ACT RELATIVE TO A TAX CREDIT FOR LEGALLY BLIND TAXPAYERS WHO MUST HIRE ASSISTANCE TO PERFORM TASKS REQUIRING VISION IN THE COURSE OF A TRADE OR BUSINESS.

*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 is hereby amended by inserting after  
2 Subsection (d) the following Subsection (e): Any legally blind  
3 person as defined in M.G.L. Chapter 6, Sect. 136 is employed or is  
4 conducting a trade or business within the Commonwealth, and  
5 who, in order to carry out the duties of such employment or to  
6 conduct such trade or business, must pay one or more assistants to  
7 perform tasks for which vision is necessary, shall be allowed a  
8 credit equal to the cost of paying such assistant(s) for performance  
9 of such tasks, or the sum of \$1,000 whichever is less. To the extent  
10 that such expenses are in excess of the allowable credit, they shall  
11 be deductible as a cost of trade or business. Nothing in this Subsec-  
12 tion shall be construed to limit or modify the duties of an employer  
13 to make reasonable accommodation to employ qualified handi-  
14 capped persons as required by M.G.L. Chapter 151B, Sect. 4(16).

By Mr. LAWSON of New Bedford, notice is given that he proposes to bring before the House a bill to amend the act in relation to the duties of the collector of the port of New Bedford.

Bill to amend the act in relation to the duties of the collector of the port of New Bedford.

Enacted by the Senate and House of Representatives of the United States of America in Congress assembled, February 22, 1871.

SECTION 1. That the act in relation to the duties of the collector of the port of New Bedford, approved June 20, 1864, be amended so that the same shall read as follows:

SECTION 2. That the collector of the port of New Bedford shall be authorized to receive and deposit in the treasury of the United States the moneys collected by him as collector of the port of New Bedford.

- 3 That he shall also be authorized to receive and deposit in the treasury of the United States the moneys collected by him as collector of the port of New Bedford.
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