

# HOUSE . . . . . No. 1953

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By Mr. Pierce of Westfield, petition of Steven D. Pierce for legislation to change the requirements for deduction of medical and dental expenses for the purposes of the state income tax. 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 TO CHANGE THE REQUIREMENTS FOR THE DEDUCTION OF  
MEDICAL AND DENTAL EXPENSES FOR THE PURPOSES OF THE STATE  
INCOME TAX.

*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 (5) of Section 3 of Chapter 62 of the General Laws, as  
2 most recently amended by Chapter 599 of the Acts of 1977, is  
3 further amended by striking said Paragraph and by inserting in its  
4 place the following new Paragraph: —

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

