

By Mr. Blanchette of Lawrence, petition of Kevin P. Blanchette 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-Six.

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 recently
2 amended by chapter 518 of the acts of 1983, is hereby further
3 amended by adding after paragraph (d) the following new para-
4 graph: —

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

