

By Mr. Cellucci, a petition (accompanied by bill, Senate, No. 1452) of Argeo Paul Cellucci, Robert A. Durand, Lucile P. Hicks, Patricia A. Walrath, John F. McGovern and Richard A. Kraus for legislation to provide an income tax exemption for families caring for their elderly relatives at home. Taxation.

## The Commonwealth of Massachusetts

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

### AN ACT TO PROVIDE AN INCOME TAX EXEMPTION FOR FAMILIES CARING FOR THEIR ELDERLY RELATIVES AT HOME.

*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. Section 3, Part B, paragraph (b)(1) of Chapter  
2 62 of the General Laws, as most recently amended by Chapter  
3 233 of the acts of 1983, is hereby amended by adding the follow-  
4 ing new sub-paragraph:

5 (D) and additional exemption of three thousand dollars if  
6 the taxpayer provided more than one-half of the support for  
7 an elderly relative who has attained the age of seventy-five  
8 before the taxable year provided that the elderly relative resid-  
9 ed with the taxpayer for more than six months of the taxable  
10 year and provided further that the adjusted gross income of  
11 the taxpayer does not exceed thirty thousand dollars for the  
12 year in which the exemption is being claimed.

1 SECTION 2. Section 3, Part B, paragraph (b)(2) of Chapter  
2 62 of the General Laws, as most recently amended by Chapter  
3 233 of the Acts of 1983, is hereby further amended by adding  
4 the following new sub-paragraph:

5 (D) an additional exemption of three thousand dollars if the  
6 taxpayer provided more than one-half of the support for an  
7 elderly relative who has attained the age of seventy-five before  
8 the taxable year provided that the elderly relative resided with  
9 the taxpayer for more than six months of the taxable year and  
10 provided further that the adjusted gross income of the tax-

11 payer does not exceed forty thousand dollars for the taxable  
12 year in which the exemption is being claimed.

1 SECTION 3. Section 3, Part B, paragraph (b)(3) of Chapter  
2 62 of the General Laws, as most recently amended by Chapter  
3 233 of the Acts of 1983, is hereby amended by adding the follow-  
4 ing new sub-paragraph:

5 (D) an additional exemption of three thousand dollars if the  
6 taxpayer provided more than one-half of the support of an  
7 elderly relative who has attained the age of seventy-five before  
8 the taxable year provided that the elderly relative resided with  
9 the taxpayer for more than six months of the taxable year and  
10 provided further that the adjusted gross income of the tax-  
11 payer does not exceed forty thousand dollars for the taxable  
12 year in which the exemption is being claimed.

1 SECTION 4. The commissioner shall adopt rules and regula-  
2 tions governing the provisions of this act that are not incon-  
3 sistent with the provisions contained herein.

1 SECTION 5. The provisions of this act shall be effective for  
2 taxable years beginning January 1, 1984.