

[Similar Matter Filed During Past Session —

SENATE **No. 1455**
See Senate No. 1972 of 1985.]

By Mr. Costello, a petition (accompanied by bill, Senate, No. 1455) of Nicholas J. Costello and Frank J. Manning for legislation to increase certain income tax exemption for the elderly. Taxation.

The Commonwealth of Massachusetts

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

AN ACT INCREASING CERTAIN EXEMPTIONS FOR THE ELDERLY.

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. Item (C) of subparagraph (1) of paragraph (b) of sub-
2 section B of section 3 of chapter 62 of the General Laws is hereby
3 amended by inserting after the word "year", in line 2, the words: —
4 provided, however, that if the taxpayer's net personal income does not
5 exceed ten thousand dollars, said exemption shall be nine hundred dollars.

1 SECTION 2. Item (C) of subparagraph (2) of said paragraph (b) of
2 said subsection B of said section 3 of said chapter 62 is hereby amended
3 by inserting after the word "year" the words: — provided, however, that
4 if the taxpayer's joint net personal income does not exceed fifteen thou-
5 sand dollars, the said exemption for each taxpayer who had attained the
6 age of sixty-five before the close of the taxable year shall be nine hundred
7 dollars.

