

HOUSE No. 2659

By Mr. Flood of Canton, petition of John H. Flood and other members of the General Court for legislation to provide an income tax exemption for families caring for their elderly relatives at home. Taxation.

The Commonwealth of Massachusetts

Petition signed by:

John H. Flood
Larry F. Giordano
William J. Glodis, Jr.
Philip Travis
Richard T. Moore
Robert J. Rohan
Angelo Picucci
William B. Vernon
Paul Kollios
Paul V. Doane
J. Michael Ruane
Marie E. Howe
Thomas S. Cahir
Eleanor Myerson
Thomas G. Palumbo
Carmen D. Buell
Thomas F. Brownell
George J. Bourque
Mary Jeanette Murray
Peter C. Webber
John P. Burke
Athan Catjakis
Sherwood Guernsey
William G. Reinstein
Stephen J. Karol
Charles E. Silvia
John C. Bartley

Susan C. Tucker
Mary Jane McKenna
Robert A. Cerasoli
Charles N. Decas
Peter Forman
John C. McNeil
William B. Golden
Timothy F. O'Leary
John J. Binienda
Walter A. DeFilippi
Francis D. Doris
Carol C. Cleven
Sherman W. Saltmarsh, Jr.
Mary L. Padula
Paul E. Caron
Lawrence R. Alexander
Robert H. Marsh
Robert A. Durand
Richard R. Tisei
John F. MacGovern
Nicholas J. Costello
Marilyn L. Travinski
William E. Moriarty
John R. Driscoll
Martin T. Reilly
Henri S. Rauschenbach

By Mr. Flood of Canton, petition of John H. Flood and other members of the General Court 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-Seven.

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 62
2 of the General Laws, as most recently amended by Chapter 233 of
3 the Acts of 1983, is hereby amended by adding the following new
4 paragraph:

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

1 SECTION 2. Section 3, Part B, paragraph (b) (2) of Chapter 62
2 of the General Laws, as most recently amended by Chapter 233 of
3 the Acts of 1983, is hereby further 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 for an elderly
7 relative, other than a spouse, who has attained the age of seventy-
8 five before the taxable year provided that the elderly relative

9 resided with the taxpayer for more than six months of the taxable
10 year and provided further that the adjusted gross income of the
11 taxpayer 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 62
2 of the General Laws, as most recently amended by Chapter 233 of
3 the Acts of 1983, is hereby amended by adding the following new
4 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 elderly
7 relative, other than a spouse, who has attained the age of seventy-
8 five before the taxable year provided that the elderly relative
9 resided with the taxpayer for more than six months of the taxable
10 year and provided further that the adjusted income of the taxpayer
11 does not exceed forty thousand dollars for the taxable year in
12 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 inconsistent
3 with the provisions contained herein.

1 SECTION 5. The provisions of this act shall be effective for
2 taxable years beginning January first, nineteen hundred and
3 eighty-five.

The first part of the report deals with the general conditions of the country during the year. It is noted that the weather was generally favorable, with a moderate amount of rain and a few frosts. The crops were well advanced, and the stock raising season was successful. The people were generally content, and there was no serious trouble of any kind.

The second part of the report deals with the financial condition of the country. It is noted that the government has been successful in maintaining a balanced budget, and that the public debt has been kept at a low level. The banks are generally well capitalized, and the currency is strong. The people are generally satisfied with the financial condition of the country.

The third part of the report deals with the social conditions of the country. It is noted that the people are generally well educated, and that there is a high degree of moral and social order. The people are generally satisfied with the social conditions of the country.

The fourth part of the report deals with the political conditions of the country. It is noted that the government is generally well administered, and that the people are generally satisfied with the political conditions of the country.

The fifth part of the report deals with the economic conditions of the country. It is noted that the country is generally well developed, and that the people are generally satisfied with the economic conditions of the country.

The sixth part of the report deals with the military conditions of the country. It is noted that the country is generally well defended, and that the people are generally satisfied with the military conditions of the country.

The seventh part of the report deals with the foreign relations of the country. It is noted that the country is generally well respected, and that the people are generally satisfied with the foreign relations of the country.

The eighth part of the report deals with the general conditions of the country. It is noted that the country is generally well governed, and that the people are generally satisfied with the general conditions of the country.