

HOUSE No. 1617

By Mr. Loring of Acton, petition of John H. Loring relative to providing a limited exemption from the state income tax for the elderly. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO PROVIDE A LIMITED EXEMPTION FROM THE STATE INCOME TAX 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 Subdivision a of subsection A of Section 3 of chapter 62 of the
2 General Laws as most recently amended by section 1 of chapter
3 233 of the acts of 1983 is hereby amended by adding the following
4 paragraph: —

5 (3) an additional exemption of seven hundred dollars if the
6 taxpayer had attained the age of sixty-five before the close of his
7 taxable year.

