

HOUSE No. 1624

By Mr. Loring of Acton, petition of John H. Loring relative to tax credits for individuals caring for mentally retarded persons. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO TAX CREDITS FOR INDIVIDUALS CARING FOR MENTALLY RETARDED PERSONS.

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 section 2 of chapter 518 of the acts of 1983 is hereby
3 further amended by adding the following new subsection: —

4 (h) any owner or tenant of residential property located in the
5 commonwealth who cares for a mentally retarded individual, as
6 defined in section 1 of chapter 123, shall be allowed a credit of
7 two thousand five hundred dollars for the cost of caring for said
8 individual provided that (i) said mentally retarded individual has
9 resided with said owner or tenant for more than six months of
10 the taxable year and that (ii) the adjusted gross income of said
11 owner or tenant does not exceed fifty thousand dollars in the case
12 of a single return and seventy-five thousand dollars in the case
13 of a joint return.

The bill is a bill for the purpose of providing for the establishment of a

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