

By Mr. Caron of Springfield, petition of Paul E. Caron 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-Nine.

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 following
4 new 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
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 the
4 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 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
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 following
4 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 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
2 regulations governing the provisions of this act that are not
3 inconsistent 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-nine.