

By Mr. Decas of Wareham, petition of Charles N. Decas for legislation to provide for certain income tax exemptions for persons caring for relatives at home. Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT PROVIDING FOR CERTAIN INCOME TAX EXEMPTIONS FOR PERSONS CARING FOR CERTAIN 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. Subparagraph (a) of paragraph (b) of subsection  
2 B of section 3 of chapter 62 of the General Laws, as appearing  
3 in the 1984 Official Edition, is hereby amended by adding the  
4 following two clauses: —

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; and

13 (E) an additional exemption of three thousand dollars if the  
14 taxpayer provided more than one-half of the support for a relative  
15 with a catastrophic illness which has caused said relative to be  
16 permanently and totally disabled and dependent on a life support  
17 system provided that said relative has resided with the taxpayer  
18 for more than six months of the taxable year and provided further  
19 that the adjusted gross income of the taxpayer does not exceed  
20 forty thousand dollars for the taxable year in which the exemption  
21 is being claimed.

1 SECTION 2. Subparagraph (2) of said paragraph (b) of said

2 subsection B of said section 3 of said chapter 62, is hereby  
3 amended by adding the following two clauses: —

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

12 (E) an additional exemption of three thousand dollars if the  
13 taxpayer provided more than one-half of the support for a relative  
14 with a catastrophic illness and which has caused said relative to  
15 be permanently and totally disabled and dependent on a life  
16 support system provided that said relative has resided with the  
17 taxpayer for more than six months of the taxable year and  
18 provided further that the adjusted gross income of the taxpayer  
19 does not exceed forty thousand dollars for the taxable year in  
20 which the exemption is being claimed.

1 SECTION 3. Subparagraph (3) of said paragraph (b) of said  
2 subsection B of said section 3 of said chapter 62 is hereby amended  
3 by adding the following two clauses: —

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

12 (E) an additional exemption of three thousand dollars if the  
13 taxpayer provided more than one-half of the support for a relative  
14 with a catastrophic illness which has caused said relative to be  
15 permanently and totally disabled and dependent on a life support  
16 system provided that said relative has resided with the taxpayer  
17 for more than six months of the taxable year and provided further  
18 that the adjusted gross income of the taxpayer does not exceed

19 forty thousand dollars for the taxable year in which the exemption  
20 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 year beginning January first, nineteen hundred and  
3 eighty-five.

