

# HOUSE . . . . . No. 2390

By Mrs. Murray of Cohasset, petition of Mary Jeanette Murray for legislation to provide a limited exemption from the income tax for paraplegic and quadriplegic persons. Taxation.

## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety-Two.

AN ACT PROVIDING A LIMITED EXEMPTION FROM THE STATE INCOME TAX FOR PARAPLEGIC AND QUADRIPELEGIC INDIVIDUALS.

*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 (1) of paragraph (b) of Part B of  
2 section 3 of Chapter 62 of the General Laws as appearing in the  
3 1988 Official Edition is hereby amended by adding at the end  
4 thereof the following clause: —

5 (D) an additional exemption of two thousand two hundred  
6 dollars if the taxpayer was a paraplegic or quadriplegic at the close  
7 of his taxable year.

1 SECTION 2. Subparagraph (2) of paragraph (b) of Part B of  
2 section 3 of Chapter 62 of the General Laws as appearing in the  
3 1988 Official Edition is hereby amended by adding at the end  
4 thereof the following new clause: —

5 (D) an additional exemption of two thousand two hundred  
6 dollars for each spouse that was a paraplegic or quadriplegic at  
7 the close of his taxable year.

1 SECTION 3. Subparagraph (3) of paragraph (b) of Part B of  
2 section 3 of Chapter 62 of the General Laws as appearing in the  
3 1988 Official Edition is hereby further amended by adding at the  
4 end thereof the following: —

5 An additional exemption of two thousand two hundred dollars  
6 for each taxpayer who was a paraplegic or quadriplegic at the close  
7 of his taxable year.

