

By Mr. Cox of Lowell, petition of John F. Cox relative to providing for a tax exemption for families caring for elderly relatives at home. Taxation.

The Commonwealth of Massachusetts

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

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 appearing in the 1988 Official Edition
3 is hereby amended by adding the following new sub-paragraph: —
4 (D) an additional exemption of four thousand dollars if the
5 taxpayer provided more than one-half of the support for an elderly
6 relative who has attained the age of seventy before the taxable
7 year provided that the elderly relative resided with the taxpayer
8 for more than six months of the taxable year and provided further
9 that the adjusted gross income of the taxpayer does not exceed
10 thirty thousand dollars for the year in which the exemption is
11 being claimed.

1 SECTION 2. Section 3, Part B, paragraph (b)(2) of Chapter
2 62 of the General Laws is amended by adding the following new
3 sub-paragraph: —
4 (D) an additional exemption of four thousand dollars if the
5 taxpayer provided more than one-half of the support for an elderly
6 relative who has attained the age of seventy before the taxable
7 year provided that the elderly relative resided with the taxpayer
8 for more than six months of the taxable year and provided further
9 that the adjusted gross income of the taxpayer does not exceed
10 forty thousand dollars of the taxable year in which the exemption
11 is being claimed.

1 SECTION 3. The commissioner shall adopt rules and
2 regulations governing the provisions of this act that are not
3 consistent with the provisions contained herein.

1 SECTION 4. The provisions of this act shall be effective for
2 taxable years beginning January 1, 1988.