

HOUSE No. 4782

By Mr. Ruane of Salem, petition of J. Michael Ruane for legislation to provide for an income tax exemption for certain persons providing home care in the residences of such persons. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR AN INCOME TAX EXEMPTION FOR CERTAIN PERSONS PROVIDING HOME CARE IN THE RESIDENCE.

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 section 3 of
2 chapter 62 of the General Laws, as appearing in the 1990 Official
3 Edition, is hereby amended by adding the following clause: —

4 (D) an additional exemption of five thousand dollars to a
5 taxpayer who provides “care” in the residence of said taxpayer
6 to an elderly relative or a mentally incapacitated person who is
7 incapable of self-care.

1 SECTION 2. Subparagraph (2) of paragraph b of said sec-
2 tion 3 of said chapter 62, as so appearing, is hereby amended by
3 adding the following clause: —

4 (D) an additional exemption of five thousand dollars to a
5 taxpayer who provides care in the residence of said taxpayer to
6 an elderly relative or a mentally incapacitated person who is
7 incapable of self-care.

