

HOUSE . . . . . No. 214

Accompanying the ninth recommendation of the State Tax Commission (House, No. 205). Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT CONFORMING THE EXEMPTION FOR A DEPENDENT UNDER THE PERSONAL INCOME TAX LAW TO THAT UNDER THE FEDERAL INTERNAL REVENUE CODE.

*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 5B of chapter 62 of the General Laws is  
2 hereby amended by striking out paragraph (4), as amended by  
3 section 16 of chapter 796 of the acts of 1967, and inserting in  
4 place thereof the following paragraph:—

5 (4) An exemption of six hundred dollars for each individual  
6 who qualifies for exemption as a dependent under section one  
7 hundred and fifty-one (e) of the Federal Internal Revenue Code,  
8 as amended and in effect for the taxable year.

1 SECTION 2. This act shall apply with respect to taxable  
2 years ending on and after December thirty-first, nineteen hun-  
3 dred and sixty-nine.

