

By Mr. Frye of Boston, petition of Adolph Marcus that provision be made for a deduction for the commuting expense of certain disabled persons under the personal income tax law. Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT PROVIDING FOR A DEDUCTION FOR THE COMMUTING EXPENSES OF CERTAIN DISABLED PERSONS UNDER THE PERSONAL INCOME TAX LAW.

*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 6 of chapter 62 of the General Laws is  
2 hereby amended by adding at the end thereof the following  
3 subsection:—

4 (j) Expenses paid within the taxable year, up to a maxi-  
5 mum of one thousand dollars, for commuting to and from any  
6 profession, employment, trade or business by a person who has  
7 suffered loss, or permanent loss of use of, both legs or both  
8 arms or one leg and one arm or who has suffered permanent  
9 impairment of vision of both eyes of the following status: cen-  
10 tral visual acuity of 20/200 or less in the better eye, with cor-  
11 rective glasses, or central visual acuity of more than 20/200 if  
12 there is a field defect in which the peripheral field has con-  
13 tracted to such an extent that the widest diameter of visual  
14 field subtends an angular distance no greater than twenty  
15 degrees in the better eye. This deduction shall not be allowable  
16 to a person who owns a motor vehicle which qualifies for ex-  
17 emption from the motor vehicle excise imposed by chapter  
18 sixty A.

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.

The Commonwealth of Massachusetts

It is enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the State as follows:

- 1 Section 1. Section 1 of chapter 111 of the General Laws is hereby amended by adding at the end thereof the following
- 2 section—
- 3
- 4 1. The license shall be valid within the taxable year, up to and
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26
- 27
- 28
- 29
- 30
- 31
- 32
- 33
- 34
- 35
- 36
- 37
- 38
- 39
- 40
- 41
- 42
- 43
- 44
- 45
- 46
- 47
- 48
- 49
- 50
- 51
- 52
- 53
- 54
- 55
- 56
- 57
- 58
- 59
- 60
- 61
- 62
- 63
- 64
- 65
- 66
- 67
- 68
- 69
- 70
- 71
- 72
- 73
- 74
- 75
- 76
- 77
- 78
- 79
- 80
- 81
- 82
- 83
- 84
- 85
- 86
- 87
- 88
- 89
- 90
- 91
- 92
- 93
- 94
- 95
- 96
- 97
- 98
- 99
- 100