HOUSE . . . . . No. 306

Accompanying the sixteenth recommendation of the Department of Revenue (House, No. 290). Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Five.

AN ACT REVISING THE INCOME REQUIREMENTS FOR FILING A MASSACHUSETTS INDIVIDUAL INCOME TAX RETURN.

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 62C of the General Laws is
2 hereby amended by striking out subsection (*a*) as most recently
3 amended by section 22 of chapter 415 of the acts of 1976, and
4 inserting in place thereof the following subsection:—
5 (*a*) Every individual inhabitant of the commonwealth who
6 receives or accrues during the taxable year Massachusetts gross
7 income, as defined in section two of chapter sixty-two, or total
8 income, as defined in section five of chapter sixty-two, whichever is
9 the greater, in excess of four thousand four hundred dollars shall
10 make a return of such income.
11 Every nonresident, whose Massachusetts gross income, deter-
12 mined in accordance with section five A of chapter sixty-two, or
13 total income, as defined in section five of chapter sixty-two,
14 whichever is greater, exceeds four thousand four hundred dollars,
15 or the personal exemption to which he may be entitled under
16 section three of chapter sixty-two, whichever is the lesser, every
17 corporate trust taxable under section eight of chapter sixty-two,
18 and every other corporate trust doing business within the common-
19 wealth and every other partnership, association or trust whose
20 federal gross income, as defined in section one of chapter sixty-
21 two, exceeds one hundred dollars, shall make a return of such
22 income.
23 Every individual, not otherwise required to file a return under
24 the foregoing provisions of this section, who is a resident for a

portion of a twelve-month period beginning on the first day of a taxable year and a nonresident for a portion of the same twelve-month period and whose Massachusetts gross income, as defined in section two of chapter sixty-two, or total income, as defined in section five of chapter sixty-two, whichever is the greater, exceeds four thousand four hundred dollars shall make separate returns as a resident and a nonresident of his income subject to taxation under chapter sixty-two.

A husband and wife may make a single return jointly of income taxes under chapter sixty-two, even though one of the spouses has neither income nor deductions, provided that their taxable years begin on the same day and either end on the same day or on different days solely because of the death of either or both. Such return shall be known as a joint return and shall include the income, exemptions and deductions of both spouses. Each spouse shall be jointly and severally liable for the entire tax.

SECTION 2. Section 6 of said chapter 62C is hereby further amended by striking out subsection (*a*), as most recently amended by section one of this act, and inserting in place thereof the following subsection:—

(*a*) Every individual inhabitant of the commonwealth who receives or accrues during the taxable year Massachusetts gross income, as defined in section two of chapter sixty-two, or total income, as defined in section five of chapter sixty-two, whichever is the greater, in excess of five thousand dollars shall make a return of such income.

Every nonresident, whose Massachusetts gross income, determined in accordance with section five A of chapter sixty-two, or total income, as defined in section five of chapter sixty-two, whichever is the greater, exceeds five thousand dollars, or the personal exemption to which he may be entitled under section three of chapter sixty-two, whichever is the lesser, every corporate trust taxable under section eight of chapter sixty-two, and every other corporate trust doing business within the commonwealth and every other partnership, association or trust whose federal gross income, as defined in section one of chapter sixty-two, exceeds one hundred dollars, shall make a return of such income.

Every individual, not otherwise required to file a return under

23 the foregoing provisions of this section, who is a resident for a
24 portion of a twelve-month period beginning on the first day of a
25 taxable year and a nonresident for a portion of the same twelve-
26 month period and whose Massachusetts gross income, as defined
27 in section two of chapter sixty-two, or total income, as defined in
28 section five of chapter sixty-two, whichever is the greater, exceeds
29 four thousand four hundred dollars shall make separate returns as
30 a resident and a nonresident of his income subject to taxation
31 under chapter sixty-two.
32 A husband and wife may make a single return jointly of income
33 taxes under chapter sixty-two, even though one of the spouses has
34 neither income no deductions, provided that their taxable years
35 begin on the same day and either end on the same day or on
36 different days solely because of the death of either or both. Such
37 return shall be known as a joint return and shall include the
38 income, exemptions and deductions of both spouses. Each spouse
39 shall be jointly and severally liable for the entire tax.

1 SECTION 2. Section 6 of said chapter 62C is hereby years
2 commencing on or after January first, nineteen hundred and
3 eighty-five and before January first, nineteen hundred and eighty-
4 six. Section two shall apply to taxable years commencing on or
5 after January first, nineteen hundred and eighty-six.