

By Mr. Giordano of Methuen, petition of Larry F. Giordano and other members of the General Court relative to providing for a tax exemption for families caring for elderly relatives at home. Taxation.

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**The Commonwealth of Massachusetts**

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

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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 62  
2 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 62  
2 of the General Laws is amended by adding the following new sub-  
3 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 for the year in which the exemption is being  
11 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.