

HOUSE No. 2424

By Mr. Brownell of Quincy, petition of Thomas F. Brownell relative to increasing deductions and exemptions under the income tax law. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR INCREASES IN DEDUCTIONS AND EXEMPTIONS FROM THE STATE INCOME TAX.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Chapter 62 of the General Laws is hereby amended by inserting
2 after section 3 the following section: —

3 *Section 3A.* The amount of every deduction, credit, and ex-
4 emption allowed by this chapter shall be increased by a percentage
5 thereof, to be increased by the percentage increase in the consumer
6 price index for the Boston Standard Metropolitan Statistical Area
7 as determined by the bureau of labor standards of the federal
8 government: —

9 The commissioner of revenue is hereby authorized and directed
10 to adopt regulations implementing the provisions of this section.

The Committee of . . .

Report on the . . .

At the . . .

The . . .

Chapter . . .

Section . . .

Article . . .

Paragraph . . .

Subsection . . .