

HOUSE No. 1098

By Mr. Pierce of Westfield, petition of Steven D. Pierce for legislation to change the requirements for the deduction of medical and dental expenses for the purposes of the state income tax. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO CHANGE THE REQUIREMENTS FOR THE DEDUCTION OF
MEDICAL AND DENTAL EXPENSES FOR THE PURPOSES OF 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 Paragraph (5) of Section 3 of Chapter 62 of the General Laws, as
2 most recently amended by Chapter 599 of the Acts of 1977, is
3 further amended by striking said Paragraph and by inserting in its
4 place the following new Paragraph: —

5 (5) An amount equal to the deduction for medical, dental and
6 other expenses allowed under section two hundred thirteen of the
7 code. No exemption shall be allowed under this paragraph to an
8 individual who files a joint federal income tax return with his
9 spouse unless a joint return is also filed under this chapter.

HOUSE

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