

HOUSE No. 2043

By Mr. Farnam of Medford, petition of Harold E. Boardman and others for making certain changes in the income tax law. Taxation.

The Commonwealth of Massachusetts

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

AN ACT MAKING CERTAIN CHANGES IN THE 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 8 of chapter 62 of the General Laws is
2 hereby amended by striking out paragraph (a), as
3 appearing in the Tercentenary Edition, and inserting
4 in place thereof the following:—

5 (a) Two thousand dollars in all of income taxable
6 under section one and under subsection (a) of section
7 five, received by a person whose total income from
8 all sources does not exceed two thousand dollars
9 during the year; but said exemption shall not be
10 given to any married person if the combined incomes
11 of both husband and wife from all sources exceed
12 twenty-five hundred dollars; provided, however, that
13 no tax shall be exacted upon any income taxable
14 under said section one and said subsection (a) which
15 shall reduce the total income of the taxpayer, if un-
16 married, below two thousand dollars, or which shall
17 reduce the combined income of husband and wife
18 below twenty-five hundred dollars.

The Commission on the Administration of Justice
has the honor to acknowledge the receipt of your report
dated at Washington, D. C., January 10, 1913.

The Administration of Justice

in the Year 1912

As the subject of your report is of great importance
to the public, it is with interest that we receive
it.

The Commission on the Administration of Justice
is pleased to receive your report and in the course of
its work to have your views on the subject of the
administration of justice in this country.

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