

SENATE No. 1438

By Mr. Lees, a petition (accompanied by bill, Senate, No. 1438) of Brian P. Lees for legislation to provide for an income tax exemption for persons caring for mentally retarded family members. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR AN INCOME TAX EXEMPTION FOR PERSONS CARING FOR MENTALLY RETARDED FAMILY MEMBERS.

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. Chapter 62 of the General Laws, as appearing in
2 the 1990 Official Edition, is hereby amended in Section 3, by
3 adding at the end of subparagraph (1) of subdivision (b) of
4 subsection B, the following clause: —

5 (D) an additional exemption of three thousand dollars shall be
6 allowed for any owner or tenant of residential property located in
7 the Commonwealth who cares for a mentally retarded individual,
8 as defined in section 1 of Chapter 123B, for the cost of caring for
9 said individual, provided that (i) said mentally retarded individual
10 has resided with said owner or tenant for more than six months of
11 the taxable year and that (ii) the adjusted gross income of said
12 owner or tenant does not exceed seventy-five thousand dollars in
13 the case of a single return.

1 SECTION 2. Chapter 62 of the General Laws, as appearing in
2 the 1990 Official Edition, is hereby amended in Section 3, by
3 adding at the end of subparagraph (2) of subdivision (b) of
4 subsection B, the following clause: —

5 (D) an additional exemption of three thousand dollars shall be
6 allowed for any owner or tenant of residential property located in
7 the Commonwealth who cares for a mentally retarded individual,
8 as defined in section 1 of Chapter 123B, for the cost of caring for
9 said individual, provided that (i) said mentally retarded individual
10 has resided with said owner or tenant for more than six months of

11 the taxable year and that (ii) the adjusted gross income of said
12 owner or tenant does not exceed seventy-five thousand dollars in
13 the case of a joint return.