

SENATE No. 1633

By Mr. Clancy, a petition (accompanied by bill, Senate, No. 1633) of Edward J. Clancy, Jr., and Robert F. Fennell for legislation to provide an income tax credit for taxpayers with family members diagnosed with amyotrophic lateral sclerosis (Lou Gehrig's disease). Taxation.

The Commonwealth of Massachusetts

In the Year Two Thousand and One.

AN ACT TO PROVIDE AN INCOME TAX CREDIT FOR TAXPAYERS WITH FAMILY MEMBERS DIAGNOSED WITH AMYOTROPHIC LATERAL SCLEROSIS (LOU GEHRIG'S DISEASE).

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 6 of Chapter 62 of the General Laws, as appearing in
2 the 1996 Official Edition, is hereby amended by adding at the end
3 thereof the following new paragraph:—

4 (H) A credit of five thousand dollars shall be allowed against
5 the tax liability imposed by this chapter to a taxpayer who pro-
6 vides at least one-half of the support in the taxpayers residence for
7 a family member who has been diagnosed with Amyotrophic
8 Lateral Sclerosis. Said family member must reside with the tax-
9 payer for at least six months during the year in which the exemp-
10 tion is being claimed, and provided further, the adjusted gross
11 income of the taxpayer does not exceed forty thousand dollars for
12 the year in which the exemption is being claimed. If the credit
13 provided in this section reduces the tax to zero, the taxpayer shall
14 be entitled to a refund equal to the amount of the credit exceeded
15 the amount of tax due.

