

By Mr. Ruane of Salem, petition of J. Michael Ruane for legislation to provide for an income tax exemption for certain persons providing home care in the residences of such persons. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR AN INCOME TAX EXEMPTION FOR CERTAIN PERSONS PROVIDING HOME CARE IN THE RESIDENCE.

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. Subparagraph (1) of paragraph b of section 3 of
2 chapter 62 of the General Laws, as appearing in the 1990 Official
3 Edition, is hereby amended by adding the following clause: —

4 (D) an additional exemption of five thousand dollars to a
5 taxpayer who provides "care" in the residence of said taxpayer
6 to an elderly relative or a mentally incapacitated person who is
7 incapable of self-care.

1 SECTION 2. Subparagraph (2) of paragraph b of said
2 section 3 of said chapter 62, as so appearing, is hereby amended
3 by adding the following clause: —

4 (D) an additional exemption of five thousand dollars to a
5 taxpayer who provides care in the residence of said taxpayer to
6 an elderly relative or a mentally incapacitated person who is
7 incapable of self-care.

by Mr. [Name], Chairman of the [Committee], and [Name], [Title], [Organization], [Address], [City], [State], [Zip].

The Committee on [Committee Name]

is the [Type of] [Committee] of the [House of Representatives]

has the honor to acknowledge the receipt of your letter of [Date] regarding [Subject].

In response to the letter of [Date] of [Date], the Committee has [Action].

SECTION 1 Paragraph (1) of paragraph 1 of section 1 of chapter 41 of the General Laws, as amended in the 1981 Official Code, is hereby amended by adding the following clause:—

(D) an additional example of the [Subject] shall be a [Subject] who provides "care" in the [Subject] of [Subject] to an elderly relative or a recently hospitalized person who is incapable of self-care.

SECTION 2 Paragraph (2) of paragraph 1 of section 1 of said chapter 41 of said laws, as amended, is hereby amended by adding the following clause:—

(E) an additional example of the [Subject] shall be a [Subject] who provides care in the [Subject] of said chapter to an elderly relative or a recently hospitalized person who is incapable of self-care.