

By Mrs. Cleven of Chelmsford, petition of Carol C. Cleven and other members of the General Court for legislation to provide a limited exemption from the state income tax for paraplegic and quadriplegic persons. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING A LIMITED EXEMPTION FROM THE STATE INCOME TAX FOR PARAPLEGIC AND QUADRIPLEGIC INDIVIDUALS.

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 Part B of  
2 section 3 of Chapter 62 of the General Laws, as appearing in the  
3 1994 Official Edition, is hereby amended by adding at the end  
4 thereof the following clause: —

5 (D) an additional exemption of two thousand two hundred dol-  
6 lars if the taxpayer was a paraplegic or quadriplegic at the close of  
7 his taxable year.

1 SECTION 2. Subparagraph (2) of paragraph (b) of Part B of  
2 section 3 of Chapter 62 of the General Laws, as appearing in the  
3 1994 Official Edition, is hereby amended by adding at the end  
4 thereof the following new clause: —

5 (D) an additional exemption of two thousand two hundred dol-  
6 lars for each spouse that was a paraplegic or quadriplegic at the  
7 close of his taxable year.

1 SECTION 3. Subparagraph (3) of paragraph (b) of Part B of  
2 section 3 of Chapter 62 of the General Laws, as appearing in the  
3 1994 Official Edition, is hereby further amended by adding at the  
4 end thereof the following: —

5 An additional exemption of two thousand two hundred dollars  
6 for each taxpayer who was a paraplegic or quadriplegic at the  
7 close of his taxable year.

