

By Mrs. Cleven of Chelmsford, petition of Carol C. Cleven and other members of the General Court relative to tax credits for persons caring for elderly persons. Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT TO PROVIDE AN INCOME TAX EXEMPTION TO CERTAIN INDIVIDUALS CARING FOR ELDERLY RELATIVES.

*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 1994 Official Edition, is hereby amended in Section 3, by  
3 adding at the end of Part B, Paragraph (b)(1), the following sub-  
4 paragraph: —

5 (D) an additional exemption of four thousand dollars if the tax-  
6 payer provided more than one-half of the support for an elderly  
7 relative who has attained the age of seventy before the taxable  
8 year provided that the elderly relative resided with the taxpayer  
9 for more than six months of the taxable year and provided further  
10 that the adjusted gross income of the taxpayer does not exceed  
11 thirty thousand dollars for the year in which the exemption is  
12 being claimed.

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

5 (D) an additional exemption of four thousand dollars if the tax-  
6 payer provided more than one-half of the support for an elderly  
7 relative who has attained the age of seventy before the taxable  
8 year provided that the elderly relative resided with the taxpayer  
9 for more than six months of the taxable year and provided further

10 that the adjusted gross income of the taxpayer does not exceed  
11 forty thousand dollars of the taxable year in which the exemption  
12 is being claimed.

1 SECTION 3. The commissioner shall adopt rules and regula-  
2 tions governing the provisions of this act that are not inconsistent  
3 with the provisions contained herein.

1 SECTION 4. The provisions of this act shall be effective for  
2 taxable years beginning January 1, 1997.