

By Mr. DeFilippi of West Springfield, petition of Walter A. DeFilippi and other members of the General Court for legislation to provide an income tax credit for families caring at home for relatives who are elderly or victims of Alzheimer's disease. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO PROVIDE AN INCOME TAX CREDIT FOR FAMILIES CARING AT HOME FOR RELATIVES WHO ARE ELDERLY OR VICTIMS OF ALZHEIMER'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 most recently
2 amended by chapter 518 of the acts of 1983, is hereby further
3 amended by adding after paragraph (d) the following new
4 paragraph: —

5 (e) A credit of one thousand dollars shall be allowed against the
6 taxes due if the taxpayer has provided more than one-half of the
7 support for an elderly relative who has attained the age of seventy
8 before the taxable year, or for a totally disabled relative with
9 Alzheimer's Disease, provided that the relative resided with the
10 taxpayer for more than six months of the taxable year and pro-
11 vided further that the adjusted gross income of the relative does
12 not exceed ten thousand dollars in the case of a single return and
13 fifteen thousand dollars in the case of a joint return. If the credit
14 provided for in this section reduces that tax due to zero, the tax-
15 payer shall be entitled to a refund equal to the amount by which
16 the amount of the credit exceeded the amount of the tax due.

REPORT OF THE

COMMISSIONERS OF THE

LAND OFFICE

FOR THE YEAR 1880

ALBANY:

1881

PRINTED BY

THE

UNIVERSITY OF THE STATE OF NEW YORK