

By Mr. Robinson of Melrose, petition of Willaim G. Robinson and othe members of the House for legislation to reduce income taxes. Taxation.

## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty.

### AN ACT CUTTING INCOME TAXES.

*Be it enacted by the Sénate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 SECTION 1. Section 3 of Chapter 62, as last amended by  
2 Chapter 409 of the Acts of 1979, is hereby further amended by  
3 adding to subsection A, the following new paragraph: —

4 (c) An exemption of \$2000 for single taxpayers and married  
5 taxpayers filing separately and \$4000 for taxpayers filing jointly  
6 shall be allowed under this section.

1 SECTION 2. Said section 3 is hereby further amended by strik-  
2 ing out the first sentence of subdivision (8) of subdivision (a) of  
3 subsection B and inserting in place thereof the following: —

4 (8) In the case of an individual who maintains a household  
5 which includes as a member one or more individuals under the age  
6 of twelve who qualify for exemption as a dependent under section  
7 one hundred and fifty-one of the code, twelve hundred dollars;  
8 provided, that no deduction shall be allowed under this subpara-  
9 graph if a deduction is claimed under subparagraph (7) of this  
10 paragraph.

1 SECTION 3. Said section 3 is hereby further amended by strik-  
2 ing out subdivisions (1) through (4) of subdivision (b) of subsection  
3 B and inserting in place thereof the following: —

- 4 (1) In case of a single person,  
5 (A) a personal exemption of two thousand dollars,  
6 (B) an additional exemption of two thousand two hundred  
7 dollars if the taxpayer was totally blind at the close of his taxable  
8 year, and  
9 (C) an additional exemption of twelve hundred dollars if the  
10 taxpayer had attained the age of sixty-five before the close of his  
11 taxable year.
- 12 (2) In case of a husband and wife filing a joint return,  
13 (A) a personal exemption of four thousand dollars,  
14 (B) an additional exemption of two thousand two hundred  
15 dollars for each spouse who was totally blind at the close of his  
16 taxable year, and  
17 (C) an additional exemption of twelve hundred dollars for each  
18 spouse who had attained the age of sixty-five before the close of his  
19 taxable year.
- 20 (3) In the case of a married person filing a separate return,  
21 (A) a personal exemption of one thousand dollars,  
22 (B) an additional exemption of two thousand two hundred  
23 dollars if the taxpayer was totally blind at the close of his taxable  
24 year, and  
25 (C) an additional exemption of twelve hundred dollars if the  
26 taxpayer had attained the age of sixty-five before the close of his  
27 taxable year.
- 28 (4) An exemption of twelve hundred dollars for each individual  
29 who qualifies for exemption as a dependent under section one  
30 hundred and fifty-one (e) of the Code.

1 SECTION 4. Section 5 of said Chapter 62, as last amended by  
2 Chapter 599 of the Acts of 1977, is hereby further amended by  
3 striking out the first four sentences of paragraph (a) and inserting  
4 in place thereof the following: —

5 (a) Notwithstanding the provisions of section four, Part A taxa-  
6 ble income and Part B taxable income shall be exempt from all  
7 taxes imposed by this chapter if the total income of the taxable year  
8 does not exceed four thousand dollars for a single individual or six  
9 thousand dollars in the aggregate for a husband and wife. No tax

10 shall be imposed under this chapter which shall reduce such total  
11 income below four thousand dollars and six thousand dollars  
12 respectively. No exemption shall be allowed under this section to  
13 any married individual unless a joint return is filed. In the case of a  
14 short taxable year, occurring for any reason other than residence  
15 during one portion of the normal taxable year and non-residence  
16 during another portion, there shall be substituted for the amounts  
17 of four thousand dollars and six thousand dollars those amounts  
18 which bear the same relation to such sums as the number of days in  
19 the taxable year bears to three hundred and sixty-five.

1 SECTION 5. Section eighty-eight of Chapter six hundred and  
2 eighty-four of the Acts of nineteen hundred and seventy-five is  
hereby repealed.

1 SECTION 6. Section 5 shall be effective on January 1, 1980 for  
2 income received on and after said date. The reduction of withhold-  
3 ing deductions and payments that results from the provisions of  
4 Section 5 shall take effect as to income earned on and after July 1,  
5 1980. These reductions shall be made without regard to income  
6 received before July 1, 1980.

7 Sections 2 and 3 shall be effective on January 1, 1981 for income  
8 received on and after said date. The reduction of withholding  
9 deductions and payments that results from the provisions of Sec-  
10 tions 2 and 3 shall take effect as to income earned on and after  
11 July 1, 1981. These reductiuons shall be made without regard to  
12 income received before July 1, 1981.

13 Sections 1 and 4 shall be effective on January 1, 1981 for income  
14 received on and after said date, and shall be first applied in income  
15 tax returns filed for calendar year 1981.

