

HOUSE No. 2720

By Mr. deMacedo of Plymouth, a petition (accompanied by bill, House, No. 2720) of Viriato Manuel deMacedo for legislation to authorize tax free contributions to a trust for the care of incapacitated parents or guardians. Revenue.

The Commonwealth of Massachusetts

PRESENTED BY:

Viriato Manuel deMacedo

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act authorizing tax free contributions to a trust for the care of incapacitated persons.

PETITION OF:

NAME:

Viriato Manuel deMacedo

DISTRICT/ADDRESS:

1st Plymouth

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

**AN ACT AUTHORIZING TAX FREE CONTRIBUTIONS TO A TRUST FOR THE CARE OF
INCAPACITATED PERSONS.**

*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 the 2006 Official Edition, is hereby amended
2 by inserting after section 6I the following section:—

3 Section 6J. A parent or guardian of a person who is disabled, as defined in the federal Social Security Act, 42 U.S.C.
4 §1382c (a)(3)(A), may contribute an amount not to exceed ten percent of his gross income to a supplemental needs
5 trust for the care of such disabled person and such contribution shall be exempt from taxation under the provisions
6 of this chapter.

7 For purposes of this paragraph, a “supplemental needs trust” shall mean a trust used to provide a supplemental
8 source for payment of goods and services that are otherwise unavailable from any publicly funded benefit program
9 or to provide a higher quality of care than is otherwise available.