

HOUSE No. 1430

By Mr. Loring of Acton, petition of John H. Loring relative to tax credits for individuals caring for mentally retarded persons. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO TAX CREDITS FOR INDIVIDUALS CARING FOR MENTALLY RETARDED 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 6 of chapter 62 of the General Laws as most recently
2 amended by section 2 of chapter 518 of the acts of 1983 is hereby
3 further amended by adding the following new subsection: —

4 (h) any owner or tenant of residential property located in the
5 commonwealth who cares for a mentally retarded individual, as
6 defined in section 1 of chapter 123, shall be allowed a credit of two
7 thousand five hundred dollars for the cost of caring for said indi-
8 vidual provided that (i) said mentally retarded individual has
9 resided with said owner or tenant for more than six months of the
10 taxable year and that (ii) the adjusted gross income of said owner
11 or tenant does not exceed fifty thousand dollars in the case of a
12 single return and seventy-five thousand dollars in the case of a joint
13 return.

IN SENATE, FEBRUARY 22, 1906.

REPORT OF THE

COMMISSIONERS OF THE LAND OFFICE

IN RESPONSE TO A RESOLUTION PASSED BY THE SENATE

ON FEBRUARY 15, 1905, CONCERNING THE

LANDS BELONGING TO THE STATE OF CALIFORNIA

AND THE LANDS BELONGING TO THE UNITED STATES

IN CALIFORNIA, AND THE LANDS BELONGING TO

THE STATE OF CALIFORNIA AND THE UNITED STATES

IN CALIFORNIA, AND THE LANDS BELONGING TO