

HOUSE No. 384

By Mr. Key of Winthrop, petition of Thomas E. Key for an exemption of four hundred dollars for each child eighteen years of age or over who is attending school at the expense of the taxpayer. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Three.

AN ACT GIVING THE TAXPAYER AN EXEMPTION OF FOUR HUNDRED DOLLARS FOR EACH CHILD EIGHTEEN YEARS OF AGE OR OVER WHO IS ATTENDING SCHOOL AT THE EXPENSE OF THE TAXPAYER.

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 is hereby
2 amended by striking out clause (h), as most recently
3 amended by section 4 of chapter 800 of the acts of
4 1951, and inserting in place thereof the following:—
5 (h) The sum of five hundred dollars for a husband
6 or wife with whom the taxpayer lives and whose in-
7 come from all sources does not exceed two thousand
8 dollars during the year, and, if entirely dependent on
9 the taxpayer for support, the sum of four hundred
10 dollars for each parent, for each child under the age
11 of eighteen and for each child eighteen years of age
12 or over who is attending an educational institution at
13 the expense of the taxpayer, or is incapable of self-

14 support because of physical or mental disability. The
15 aforesaid deduction for each child shall not be al-
16 lowed to both husband and wife, but may be allowed
17 to either as they shall mutually agree, or shall be pro-
18 rated between them in proportion to the net income
19 of each in excess of two thousand dollars.