

HOUSE No. 4305

By Mr. McCarthy of East Bridgewater, petition of Harry L. Monk that payments for alimony and support be allowed as deductions under the state income tax law. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-One.

AN ACT PROVIDING FOR A DEDUCTION FROM THE STATE INCOME TAX FOR PAYMENT OF ALIMONY AND SUPPORT.

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
- 2 recently amended by section 1 of chapter 546 of the acts of
- 3 1969, is hereby further amended by adding at the end the
- 4 following clause: —
- 5 (j) The amount of alimony or support paid to a spouse or
- 6 former spouse during the taxable year of the person taxed
- 7 pursuant to a decree of divorce or legal separation imposing the
- 8 requirement of making periodic payments, whether or not
- 9 made at regular intervals, in discharge of a legal obligation
- 10 arising from a marital or family relationship, provided that no
- 11 deduction shall be allowed if the amount of such payments are
- 12 not includible in the gross income of the person taxed.

The Commission of Assessment

Be it enacted by the Senate and House of Representatives in Congress assembled, That the Commission of Assessment be and it is hereby so constituted as follows:

Section 1. That the Commission of Assessment be composed of the following members:

Section 2. That the Commission of Assessment be organized and its duties performed as follows:

1. That the Commission of Assessment be organized as follows:
2. That the Commission of Assessment be organized as follows:
3. That the Commission of Assessment be organized as follows:
4. That the Commission of Assessment be organized as follows:
5. That the Commission of Assessment be organized as follows:
6. That the Commission of Assessment be organized as follows:
7. That the Commission of Assessment be organized as follows:
8. That the Commission of Assessment be organized as follows:
9. That the Commission of Assessment be organized as follows:
10. That the Commission of Assessment be organized as follows:
11. That the Commission of Assessment be organized as follows:
12. That the Commission of Assessment be organized as follows: