

By Mr. Businger of Brookline, petition of John A. Businger for legislation to increase personal exemptions under the income tax laws. Taxation.

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**The Commonwealth of Massachusetts**

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

AN ACT INCREASING THE PERSONAL EXEMPTIONS WITHIN THE MASSACHUSETTS INCOME TAX.

*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. Subsection (a) of section 5 B of chapter 62 of  
2 the General Laws, as appearing in section 5 of chapter 555 of the  
3 acts of 1971, is hereby amended by striking out clause (i) of  
4 paragraph (1) and inserting in place thereof the following: — (i)  
5 a personal exemption of three thousand dollars,

1 SECTION 2. Subsection (a) of section 5B of chapter 62 of  
2 the General Laws, as appearing in section 5 of chapter 555 of the  
3 acts of 1971, is hereby amended by striking out clause (i) of  
4 paragraph (2) and inserting in place thereof the following: — (i)  
5 a personal exemption of three thousand nine hundred dollars  
6 and an amount, not exceeding three thousand dollars, equal to  
7 the salary, wages or other compensation subject to taxation  
8 under subsection (b) of section four of the spouse having the  
9 smaller amount of such income.

1 SECTION 3. Subsection (a) of section 5B of chapter 62 of  
2 the General Laws, as appearing in section 5 of chapter 555 of the  
3 acts of 1971, is hereby amended by striking out clause (i) of  
4 paragraph (3) and inserting in place thereof the following: — () a  
5 personal exemption of one thousand five hundred dollars,

1 SECTION 4, Subsection (a) of section 5B of chapter 62 of  
2 the General Laws, as appearing in section 5 of chapter 555 of the  
3 acts of 1971, is hereby amended by striking out paragraph (4)  
4 and inserting in place thereof the following: — (4) An exemption  
5 of nine hundred dollars for each individual who qualifies for  
6 exemption as a dependent under section one hundred and fifty-  
7 one (e) of the Code.