

SENATE No. 1628

By Mr. John P. Burke, a petition (accompanied by bill, Senate, No. 1628) of John P. Burke and William D. Mullins for legislation relative to medical deductions under the income tax law. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty.

AN ACT RELATIVE TO MEDICAL DEDUCTIONS UNDER THE INCOME
TAX LAW.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Paragraph (b) of subsection 3 of chapter 62 of the General
- 2 laws, as appearing in section 87 of chapter 599 of the acts of
- 3 1977, is hereby amended by striking out subparagraph (5) and
- 4 inserting in place thereof the following subparagraph: —
- 5 An amount equal to the deduction for medical, dental and
- 6 other expenses allowable under section two hundred and thir-
- 7 teen of the code, provided that the individual's total medical
- 8 and dental expenses exceed 3% of the individual's gross ad-
- 9 justed income, regardless of whether said individual itemizes
- 10 deductions on his federal income tax return. No exemption
- 11 shall be allowed under this paragraph to an individual who
- 12 files a joint return with his spouse unless a joint return is
- 13 also filed under this chapter.

