

By Mr. Silvia of Fall River, petition of Charles E. Silvia for legislation to provide an income tax exemption for families caring for their elderly relatives at home. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO PROVIDE AN INCOME TAX EXEMPTION FOR FAMILIES CARING FOR THEIR ELDERLY RELATIVES AT HOME.

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. Section 3, Part B, paragraph (b)(1) of Chapter 62
2 of the General Laws, as most recently amended by Chapter 233 of
3 the Acts of 1983, is hereby amended by adding the following new
4 sub-paragraph:

5 (D) and additional exemption of three thousand dollars if the
6 taxpayer provided more than one-half of the support for an elderly
7 relative who has attained age of seventy-five before the taxable
8 year provided that the elderly relative resided with the taxpayer for
9 more than six months of the taxable year and provided further that
10 the adjusted gross income of the taxpayer does not exceed thirty
11 thousand dollars for the year in which the exemption is being
12 claimed.

1 SECTION 2. Section 3, Part B, paragraph (b)(2) of Chapter 62
2 of the General Laws, as most recently amended by Chapter 233 of
3 the Acts of 1983, is hereby further amended by adding the follow-
4 ing new sub-paragraph:

5 (D) an additional exemption of three thousand dollars if the
6 taxpayer provided more than one-half of the support for an elderly
7 relative who has attained the age of seventy-five before the taxable
8 year provided that the elderly relative resided with the taxpayer for

9 more than six months of the taxable year and provided further that
10 the adjusted gross income of the taxpayer does not exceed forty
11 thousand dollars for the taxable year in which the exemption is
12 being claimed.

1 SECTION 3. Section 3, Part B, paragraph (b)(3) of Chapter 62
2 of the General Laws, as most recently amended by Chapter 233 of
3 the Acts of 1983, is hereby amended by adding the following new
4 sub-paragraph:

5 (D) an additional exemption of three thousand dollars if the
6 taxpayer provided more than one-half of the support of an elderly
7 relative who has attained the age of seventy-five before the taxable
8 year provided that the elderly relative resided with the taxpayer for
9 more than six months of the taxable year and provided further that
10 the adjusted gross income of the taxpayer does not exceed forty
11 thousand dollars for the taxable year in which the exemption is
12 being claimed.

1 SECTION 4. The commissioner shall adopt rules and regula-
2 tions governing the provisions of this act that are not inconsistent
3 with the provisions contained herein.