

[Similar Matter Filed During Past Session —  
See Senate No. 1597 of 1983]

# SENATE . . . . . No. 1666

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By Mr. Burke, a petition (accompanied by bill, Senate, No. 1666) of John P. Burke, Robert J. Rohan and Linda J. Melconian for legislation to change the requirement for the deduction of medical and dental expenses for the purpose of the state income tax.

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## The Commonwealth of Massachusetts

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

AN ACT TO CHANGE THE REQUIREMENT FOR THE DEDUCTION OF MEDICAL AND DENTAL EXPENSES FOR THE PURPOSES OF THE STATE 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. Paragraph (b) of subsection B of section 3 of  
2 chapter 62 of the General Laws, as appearing in section 3 of  
3 chapter 409 of the acts of 1979, is hereby amended by striking  
4 out subparagraph (5) and inserting in place thereof the fol-  
5 lowing subparagraph: —

6 (5) An amount equal to the deduction for medical, dental  
7 and other expenses allowable under section two hundred and  
8 thirteen of the Code, provided that the total itemized deduc-  
9 tions of the individual exceed two thousand dollars (\$2,000),  
10 regardless of whether said individual itemizes deductions on  
11 his federal income tax return. No exemption shall be allowed  
12 under this paragraph to an individual who files a joint federal  
13 income tax return with his spouse unless a joint return is also  
14 filed under this chapter.

1 SECTION 2. The provisions of this act shall apply to taxable  
2 years commencing on or after January first, nineteen hundred  
3 and eighty-one.

