

SENATE No. 530

To accompany the petition of John F. Collins for legislation to provide that payment of certain medical and dental bills be allowed as deductions for income tax purposes. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Four.

AN ACT PROVIDING THAT PAYMENT OF CERTAIN MEDICAL AND DENTAL BILLS BE ALLOWED AS DEDUCTIONS FOR INCOME TAX PURPOSES.

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 is
2 hereby amended by inserting after clause (h), as
3 amended by chapter 514 of the acts of 1953, the
4 following clause:—

5 (i) The amount paid by the taxpayer during the
6 year for medical and dental services furnished to him
7 or his dependent. In the event that more than one
8 taxpayer contributes to the payment of said medical
9 and dental bills, the deduction may be prorated be-
10 tween them in proportion to the amount that each
11 contributes.

The Commission on the Administration of Justice, created by Act No. 100 of the 71st Legislature, Chapter 100, Laws of the State of Texas, 1949, has the honor to submit herewith its report.

The Commission on the Administration of Justice

Report of the Commission on the Administration of Justice

The Commission on the Administration of Justice, created by Act No. 100 of the 71st Legislature, Chapter 100, Laws of the State of Texas, 1949, has the honor to submit herewith its report.

The Commission on the Administration of Justice, created by Act No. 100 of the 71st Legislature, Chapter 100, Laws of the State of Texas, 1949, has the honor to submit herewith its report.

The Commission on the Administration of Justice, created by Act No. 100 of the 71st Legislature, Chapter 100, Laws of the State of Texas, 1949, has the honor to submit herewith its report.

The Commission on the Administration of Justice, created by Act No. 100 of the 71st Legislature, Chapter 100, Laws of the State of Texas, 1949, has the honor to submit herewith its report.