

HOUSE No. 2720

The Commonwealth of Massachusetts

PRESENTED BY:

Viriato Manuel deMacedo

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:
An Act authorizing tax free contributions to a trust for the care of incapacitated persons.

PETITION OF:

NAME:

Viriato Manuel deMacedo

DISTRICT/ADDRESS:

1st Plymouth

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2884 OF 2007-2008.]

The Commonwealth of Massachusetts

—————
In the Year Two Thousand and Nine
—————

AN ACT AUTHORIZING TAX FREE CONTRIBUTIONS TO A TRUST FOR THE CARE OF INCAPACITATED PERSONS.

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

SECTION 1. Chapter 62 of the General Laws, as appearing in the 2006 Official Edition, is hereby amended by inserting after section 6I the following section:—

Section 6J. A parent or guardian of a person who is disabled, as defined in the federal Social Security Act, 42 U.S.C. §1382c (a)(3)(A), may contribute an amount not to exceed ten percent of his gross income to a supplemental needs trust for the care of such disabled person and such contribution shall be exempt from taxation under the provisions of this chapter.

For purposes of this paragraph, a “supplemental needs trust” shall mean a trust used to provide a supplemental source for payment of goods and services that are otherwise unavailable from any publicly funded benefit program or to provide a higher quality of care than is otherwise available.