HOUSE . . . . . No. 2510

By Mr. Jones of North Reading, petition of Bradley H. Jones, Jr., and others for legislation to provide for a tax exemption for families caring for elderly relatives at home. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Bradley H. Jones, Jr.
Mary S. Rogeness
George N. Peterson, Jr.
John A. Lepper
Viriato Manuel deMacedo
Elizabeth A. Poirier
Jeffrey Davis Perry
Donald F. Humason, Jr.
Susan W. Pope
Bradford Hill
Susan Williams Gifford
Robert S. Hargraves
Daniel K. Webster
Karyn E. Polito
Paul K. Frost
Paul J.P. Loscocco
Shirley Gomes
Michael J. Coppola
Todd M. Smola
Richard J. Ross

In the Year Two Thousand and Five.

AN ACT RELATIVE TO OFFERING TAX RELIEF TO WORKING FAMILIES CARING FOR ELDERLY RELATIVES IN THE COMMONWEALTH.

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. Subparagraph (1) of paragraph (b) of Part B of section 3 of chapter 62 of the General Laws, as appearing in the 2002 Official Edition, is hereby amended by adding the following new clause:—

(D) An additional exemption of $4,000 if the taxpayer provided more than one-half of the support for an elderly relative who has attained at least the age of 70; provided, that the elderly relative resided with the taxpayer for not less than eight months of the taxable year.

SECTION 2. Subparagraph (1A) of paragraph (b) of Part B of section 3 of chapter 62 of the General Laws, as appearing in the 2002 Official Edition, is hereby amended by adding the following new clause:—

(D) An additional exemption of $4,000 if the taxpayer provided more than one-half of the support for an elderly relative who has attained at least the age of 70; provided, that the elderly relative resided with the taxpayer for not less than eight months of the taxable year.

SECTION 3. Subparagraph (2) of paragraph (b) of Part B of section 3 of chapter 62 of the General Laws, as appearing in the 2002 Official Edition, is hereby amended by adding the following new clause:—

(D) An additional exemption of $4,000 if the taxpayer provided more than one-half of the support for an elderly relative who has attained at least the age of 70; provided, that the elderly relative resided with the taxpayer for not less than eight months of the taxable year.

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