

SENATE NO. 1747

AN ACT PROVIDING A TAX EXEMPTION FOR A TAXPAYER SUPPORTING AN ELDERLY RELATIVE

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

3 (D) an additional exemption of \$3,500 if the taxpayer provided more than one-half of the
4 support for an elderly relative who has attained at least the age of 70, if the elderly relative resided
5 with the taxpayer for more than 8 months of the taxable years and that the adjusted gross income of the
6 taxpayer does not exceed \$60,000 for the year in which the exemption is being claimed.

7 SECTION 2. Subparagraph (2) of said paragraph (b) of said Part B of said section 3 of said
8 chapter 62, as so appearing, is hereby amended by adding the following clause:-

9 (D) an additional exemption of \$3,500 if the taxpayer provided more than one-half of the
10 support for an elderly relative who has attained at least the age of 70, if the elderly relative resided
11 with the taxpayer for more than 8 months of the taxable year and that the adjusted gross income of the
12 taxpayer does not exceed \$60,000 for the year in which the exemption is being claimed.