

**HOUSE . . . . . No. 96**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Tackey Chan*

*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 adoption of the accompanying bill:

An Act to provide an income tax exemption for families caring for their elderly relatives at home.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Tackey Chan</i>	<i>2nd Norfolk</i>	<i>1/4/2019</i>
<i>Bruce J. Ayers</i>	<i>1st Norfolk</i>	<i>1/28/2019</i>
<i>Paul Brodeur</i>	<i>32nd Middlesex</i>	<i>2/1/2019</i>

**HOUSE . . . . . No. 96**

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By Mr. Chan of Quincy, a petition (accompanied by bill, House, No. 96) of Tackey Chan, Bruce J. Ayers and Paul Brodeur for legislation to provide an income tax exemption for families caring for their elderly relatives at home. Children, Families and Persons with Disabilities.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 82 OF 2017-2018.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-First General Court  
(2019-2020)**  
\_\_\_\_\_

An Act to provide an income tax exemption for families caring for their elderly relatives at home.

*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. Section 3, Part B, paragraph (b)(1) of Chapter 62 of the General Laws, as  
2 appearing in the 2016 Official Edition, is hereby amended by adding the following new  
3 subparagraph:-

4           (D) an additional exemption of four thousand dollars if the taxpayer provided more than  
5 one-half of the support for an elderly relative who has attained the age of seventy before the  
6 taxable year, provided that the elderly relative resided with the taxpayer for more than six  
7 months of the taxable year and provided further that the adjusted gross income of the taxpayer  
8 does not exceed thirty thousand dollars for the year in which the exemption is being claimed.

9 SECTION 2. Section 3, Part B, paragraph (b)(2) of Chapter 62 of the General Laws is  
10 amended by adding the following new subparagraph:-

11 (D) an additional exemption of four thousand dollars if the taxpayer provided more than  
12 one-half of the support for the elderly relative who has attained the age of seventy before the  
13 taxable year, provided that the elderly relative resided with the taxpayer for more than six  
14 months of the taxable year and provided further that the adjusted gross income of the taxpayer  
15 does not exceed forty thousand dollars of the taxable year in which the exemption is being  
16 claimed.

17 SECTION 3. The commissioner shall adopt rules and regulations governing the  
18 provisions of this act that are not consistent with the provisions contained herein.

19 SECTION 4. The provisions of this act shall be effective for taxable years beginning  
20 January 1, 2021.