

HOUSE No. 2720

The Commonwealth of Massachusetts

In the Year Two Thousand 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:

1 SECTION 1. Chapter 62 of the General Laws, as appearing in the 2006 Official Edition,
2 is hereby amended by inserting after section 6I the following section:—Section 6J. A parent or
3 guardian of a person who is disabled, as defined in the federal Social Security Act, 42 U.S.C.
4 §1382c (a)(3)(A), may contribute an amount not to exceed ten percent of his gross income to a
5 supplemental needs trust for the care of such disabled person and such contribution shall be
6 exempt from taxation under the provisions of this chapter. For purposes of this paragraph, a
7 “supplemental needs trust” shall mean a trust used to provide a supplemental source for payment
8 of goods and services that are otherwise unavailable from any publicly funded benefit program
9 or to provide a higher quality of care than is otherwise available.