

SENATE No. 1290

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

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
2 the General Laws, as appearing in the 2002 Official edition, is hereby amended by adding the
3 following clause:- (D) an additional exemption of \$3,500 if the taxpayer provided more than
4 one-half of the support for an elderly relative who has attained at least the age of 70, if the
5 elderly relative resided with the taxpayer for more than 8 months of the taxable years and that the
6 adjusted gross income of the taxpayer does not exceed \$60,000 for the year in which the
7 exemption is being claimed.

8 SECTION 2. Subparagraph (2) of said paragraph (b) of said Part B of said section 3 of
9 said chapter 62, as so appearing, is hereby amended by adding the following clause:- (D) an
10 additional exemption of \$3,500 if the taxpayer provided more than one-half of the support for an
11 elderly relative who has attained at least the age of 70, if the elderly relative resided with the
12 taxpayer for more than 8 months of the taxable year and that the adjusted gross income of the
13 taxpayer does not exceed \$60,000 for the year in which the exemption is being claimed.