

**SENATE . . . . . No. 2306**

---

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the Year Two Thousand Ten**  
\_\_\_\_\_

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, paragraphs (b)(1), (c)(1A), and (2)(A) of Chapter 62 of  
2 the General Laws, as appearing in the 2006 Official Edition, is hereby amended by adding the  
3 following new 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 forty thousand dollars for the year in which the exemption is being claimed.

9           SECTION 2. The commissioner shall adopt rules and regulations governing the  
10 provisions of this act that are not consistent with the provisions contained herein.

11           SECTION 3. The provisions of this act shall be effective for taxable years beginning  
12 January 1, 2010.