HOUSE DOCKET, NO. 1427 FILED ON: 1/20/2011

# HOUSE . . . . . No. 1690

## The Commonwealth of Massachusetts

PRESENTED BY:

***Colleen M. Garry***

*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 certain individuals caring for elderly relatives.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: |
|---|---|
| *Colleen M. Garry* | *36th Middlesex* |

HOUSE DOCKET, NO. 1427 FILED ON: 1/20/2011

# HOUSE . . . . . No. 1690

By Ms. Garry of Dracut, a petition (accompanied by bill, House, No. 1690) of Colleen M. Garry relative to tax credits for persons caring for elderly relatives at home. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *2757* OF 2009-2010.]

## The Commonwealth of Massachusetts

**In the Year Two Thousand Eleven**

An Act to provide an income tax exemption for certain individuals caring for elderly relatives.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

SECTION 1. Chapter 62 of the General Laws, as appearing in the 2004 Official Edition, is hereby amended in Section 3, by adding at the end of Part B, Paragraph (b)(1), the following subparagraph:— (D) an additional exemption of four thousand dollars if the taxpayer provided more than one-half of the support for an elderly relative who has attained the age of seventy before the taxable year; provided that the elderly relative resided with the taxpayer for more than six months of the taxable year and; provided further, that the adjusted gross income of the taxpayer does not exceed thirty thousand dollars for the year in which the exemption is being claimed.

SECTION 2. Chapter 62 of the General Laws, as appearing in the 2004 Official Edition, is hereby amended in Section 3, by adding at the end of Part B, paragraph (b)(2), the following subparagraph:— (D) an additional exemption of four thousand dollars if the taxpayer provided

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

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

19 SECTION 4. The provisions of this act shall be effective for taxable years beginning
20 January 1, 2009.