

SENATE No. 1475

The Commonwealth of Massachusetts

PRESENTED BY:

Michael R. Knapik

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 providing a tax exemption for a taxpayer supporting an elderly relative.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Michael R. Knapik</i>	
<i>Gale D. Candaras</i>	
<i>Bruce E. Tarr</i>	
<i>James E. Timilty</i>	
<i>Thomas P. Kennedy</i>	
<i>James B. Eldridge</i>	
<i>Chris Walsh</i>	<i>6th Middlesex</i>
<i>Carolyn C. Dykema</i>	<i>8th Middlesex</i>
<i>Thomas M. Stanley</i>	<i>9th Middlesex</i>
<i>Randy Hunt</i>	<i>5th Barnstable</i>

SENATE No. 1475

By Mr. Knapik, a petition (accompanied by bill, Senate, No. 1475) of Michael R. Knapik, Gale D. Candaras, Bruce E. Tarr, James E. Timilty and other members of the General Court for legislation to provide a tax exemption for a taxpayer supporting an elderly relative. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1290 OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

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
2 chapter 62 of the General Laws, as appearing in the 2008 Official edition, is hereby amended by
3 adding the following clause:- (D) an additional exemption of \$3,500 if the taxpayer provided
4 more than one-half of the support for an elderly relative who has attained at least the age of 70, if
5 the elderly relative resided with the taxpayer for more than 8 months of the taxable years and that
6 the 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
9 section 3 of said chapter 62, as so appearing, is hereby amended by adding the following clause:-
10 (D) an additional exemption of \$3,500 if the taxpayer provided more than one-half of the support

11 for an elderly relative who has attained at least the age of 70, if the elderly relative resided with
12 the 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.