

**HOUSE . . . . . No. 2541**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Viriato Manuel deMacedo*

*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 authorizing tax free contributions to a trust for the care of incapacitated persons.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Viriato Manuel deMacedo</i>	<i>1st Plymouth</i>	<i>1/17/2013</i>
<i>Thomas J. Calter</i>	<i>12th Plymouth</i>	

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By Mr. deMacedo of Plymouth, a petition (accompanied by bill, House, No. 2541) of Viriato Manuel deMacedo and Thomas J. Calter for legislation to authorize tax free contributions to a trust for the care of incapacitated parents or guardians. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 755 OF 2011-2012.]

**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Thirteen**  
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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 2008 Official Edition,  
2 is hereby amended by inserting after section 6I the following section:— Section 6m. A parent or  
3 guardian of a person who is disabled, as defined in the federal Social Security Act, 42 U.S.C.  
4 subsection 1382c (a)(3)(A), may contribute an amount not to exceed ten percent of his gross  
5 income to a supplemental needs trust for the care of such disabled person and such contribution  
6 shall be exempt from taxation under the provisions of this chapter. For purposes of this  
7 paragraph, a “supplemental needs trust” shall mean a trust used to provide a supplemental source  
8 for payment of goods and services that are otherwise unavailable from any publicly funded  
9 benefit program or to provide a higher quality of care than is otherwise available.