

**SENATE . . . . . No. 1636**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Viriato M. 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:	
<i>Viriato M. deMacedo</i>	<i>Plymouth and Barnstable</i>	
<i>Donald F. Humason, Jr.</i>	<i>Second Hampden and Hampshire</i>	<i>1/31/2019</i>

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By Mr. deMacedo, a petition (accompanied by bill, Senate, No. 1636) of Viriato M. deMacedo and Donald F. Humason, Jr. 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 SENATE, NO. 1508 OF 2017-2018.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-First General Court  
(2019-2020)**  
\_\_\_\_\_

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 2016 Official Edition,  
2 is hereby amended by inserting after section 6N the following section:—

3           Section 6O. A parent or guardian of a person who is disabled, as defined in the federal  
4 Social Security Act, 42 U.S.C. subsection 1382c (a)(3)(A), may contribute an amount not to  
5 exceed ten percent of his gross income to a supplemental needs trust for the care of such disabled  
6 person and such contribution shall be exempt from taxation under the provisions of this chapter.

7 For purposes of this paragraph, a “supplemental needs trust” shall mean a trust used to provide a  
8 supplemental source for payment of goods and services that are otherwise unavailable from any  
9 publicly funded benefit program or to provide a higher quality of care than is otherwise

10 available.