

SENATE No. 1636

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>

SENATE No. 1636

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.

[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.