HOUSE DOCKET, NO. 159 FILED ON: 1/6/2025

HOUSE . . . . . No. 3046

The Commonwealth of Massachusetts

PRESENTED BY:

Tackey Chan

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 families caring for their elderly relatives at home.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Tackey Chan	*2nd Norfolk*	*1/6/2025*

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HOUSE . . . . . No. 3046

By Representative Chan of Quincy, a petition (accompanied by bill, House, No. 3046) of Tackey Chan for legislation to provide an income tax exemption for families caring for their elderly relatives at home. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *2733* OF 2023-2024.]

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Fourth General Court
(2025-2026)

An Act to provide an income tax exemption for families caring for their elderly relatives at home.

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. Section 3, Part B, paragraph (b)(1) of Chapter 62 of the General Laws, as appearing in the 2022 Official Edition, is hereby amended by adding the following new 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.

9 SECTION 2. Section 3, Part B, paragraph (b)(2) of Chapter 62 of the General Laws is
10 amended by adding the following new subparagraph:-

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

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

19 SECTION 4. The provisions of this act shall be effective for taxable years beginning
20 January 1, 2027.