HOUSE DOCKET, NO. 395 FILED ON: 1/14/2011

HOUSE . . . . . No. 755

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:
Viriato Manuel deMacedo	*1st Plymouth*
Sheila C. Harrington	*1st Middlesex*

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HOUSE . . . . . No. 755

By Mr. deMacedo of Plymouth, a petition (accompanied by bill, House, No. 755) of Viriato Manuel deMacedo and Sheila C. Harrington 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 HOUSE, NO. *2720* OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

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.