HOUSE DOCKET, NO. 2446 FILED ON: 1/17/2013

HOUSE . . . . . No. 2541

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 passage of the accompanying:

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*
Thomas J. Calter	*12th Plymouth*

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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.

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

The Commonwealth of Massachusetts

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:

SECTION 1. Chapter 62 of the General Laws, as appearing in the 2008 Official Edition, is hereby amended by inserting after section 6I the following section:— Section 6m. A parent or guardian of a person who is disabled, as defined in the federal Social Security Act, 42 U.S.C. subsection 1382c (a)(3)(A), may contribute an amount not to exceed ten percent of his gross income to a supplemental needs trust for the care of such disabled person and such contribution shall be exempt from taxation under the provisions of this chapter. For purposes of this paragraph, a “supplemental needs trust” shall mean a trust used to provide a supplemental source for payment of goods and services that are otherwise unavailable from any publicly funded benefit program or to provide a higher quality of care than is otherwise available.