SENATE DOCKET, NO. 614 FILED ON: 1/16/2013

SENATE . . . . . No. 1358

The Commonwealth of Massachusetts

PRESENTED BY:

Michael R. Knapik

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 providing a tax exemption for a taxpayer supporting an elderly relative.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Michael R. Knapik	*Second Hampden and Hampshire*
Bruce E. Tarr	*First Essex and Middlesex*
Richard J. Ross	*Norfolk, Bristol and Middlesex*
Robert L. Hedlund	*Plymouth and Norfolk*
James E. Timilty	*Bristol and Norfolk*
Nicholas A. Boldyga	*3rd Hampden*

SENATE DOCKET, NO. 614 FILED ON: 1/16/2013

SENATE . . . . . No. 1358

By Mr. Knapik, a petition (accompanied by bill, Senate, No. 1358) of Michael R. Knapik, Bruce E. Tarr, Richard J. Ross, Robert L. Hedlund and other members of the General Court for legislation to provide a tax exemption for a taxpayer supporting an elderly relative. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
SENATE
, NO. *1475* OF 2011-2012.]

The Commonwealth of Massachusetts

An Act providing a tax exemption for a taxpayer supporting an elderly relative.

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. Subparagraph (1) of paragraph (b) of Part B of section 3 of chapter 62 of the General Laws, as appearing in the 2010 Official edition, is hereby amended by adding the following clause:- (D) an additional exemption of $3,500 if the taxpayer provided more than one-half of the support for an elderly relative who has attained at least the age of 70, if the elderly relative resided with the taxpayer for more than 8 months of the taxable years and that the adjusted gross income of the taxpayer does not exceed $60,000 for the year in which the exemption is being claimed.

SECTION 2. Subparagraph (2) of said paragraph (b) of said Part B of said section 3 of said chapter 62, as so appearing, is hereby amended by adding the following clause:- (D) an additional exemption of $3,500 if the taxpayer provided more than one-half of the support for an elderly relative who has attained at least the age of 70, if the elderly relative resided with the taxpayer for more than 8 months of the taxable year and that the adjusted gross income of the taxpayer does not exceed $60,000 for the year in which the exemption is being claimed.