HOUSE DOCKET, NO. FILED ON: 1/9/2009

**HOUSE . . . . . . . . . . . . . . . No.**

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The Commonwealth of Massachusetts

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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 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 |

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2884 OF 2007-2008.]

The Commonwealth of Massachusetts

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**In the Year Two Thousand and Nine**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

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 2006 Official Edition, is hereby amended by inserting after section 6I the following section:—  
Section 6J. A parent or guardian of a person who is disabled, as defined in the federal Social Security Act, 42 U.S.C. §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.