HOUSE DOCKET, NO. FILED ON: 1/13/2009

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

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The Commonwealth of Massachusetts

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

PRESENTED BY:

**Paul K. Frost**

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

*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 offering tax relief to working families caring for elderly relatives at home.

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

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2905 OF 2007-2008.]

The Commonwealth of Massachusetts

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

**In the Year Two Thousand and Nine**

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

An Act offering tax relief to working families caring for 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. Subparagraph (1) of paragraph (b) of Part B of section 3 of chapter 62 of the General Laws, as appearing in the 2000 Official Edition, is hereby amended by adding the following new clause:—  
(D) An additional exemption of $5,000 if the taxpayer provided more than one-half of the support for an elderly relative who has attained at least the age of 65, provided that the elderly relative resided with the taxpayer for more than six months of the taxable year.

SECTION 2. Subparagraph (2) of paragraph (b) of Part B of section 3 of chapter 62 of the General Laws, as appearing in the 2000 Official Edition, is hereby amended by adding the following new clause:—  
(D) An additional exemption of $5,000 if the taxpayer provided more than one-half of the support for an elderly relative who has attained at least the age of 65, provided that the elderly relative resided with the taxpayer for more than six months of the taxable year.