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

**SENATE . . . . . . . . . . . . . . No.**

|  |
| --- |
|  |

The Commonwealth of Massachusetts

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

PRESENTED BY:

**Mr. 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 bill:

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

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

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| Mr. Brown | Norfolk, Bristol and Middlesex |
| Mr. Hedlund | Plymouth and Norfolk |
| Mr. Knapik | Second Hampden and Hampshire |
| Robert M. Koczera | 11th Bristol |
| Mr. Tarr | First Essex and Middlesex |
| Mr. Tisei | Middlesex and Essex |
| Todd M. Smola | 1st Hampden |

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. S01747 OF 2007-2008.]

The Commonwealth of Massachusetts

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

**In the Year Two Thousand and Nine**

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

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 2002 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.