

HOUSE No.

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:*

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

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

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