

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

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**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**

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**In the Year Two Thousand and Nine**

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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:*

1 SECTION 1. Subparagraph (1) of paragraph (b) of Part B of section 3 of chapter 62 of the  
2 General Laws, as appearing in the 2002 Official edition, is hereby amended by adding the  
3 following clause:-

4 (D) an additional exemption of \$3,500 if the taxpayer provided more than one-half of the support  
5 for an elderly relative who has attained at least the age of 70, if the elderly relative resided with  
6 the taxpayer for more than 8 months of the taxable years and that the adjusted gross income of  
7 the taxpayer does not exceed \$60,000 for the year in which the exemption is being claimed.

8 SECTION 2. Subparagraph (2) of said paragraph (b) of said Part B of said section 3 of said  
9 chapter 62, as so appearing, is hereby amended by adding the following clause:-

10 (D) an additional exemption of \$3,500 if the taxpayer provided more than one-half of the support  
11 for an elderly relative who has attained at least the age of 70, if the elderly relative resided with  
12 the taxpayer for more than 8 months of the taxable year and that the adjusted gross income of the  
13 taxpayer does not exceed \$60,000 for the year in which the exemption is being claimed.

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