

SENATE No. 1461

The Commonwealth of Massachusetts

PRESENTED BY:

Viriato M. 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 adoption of the accompanying bill:

An Act authorizing tax free contributions to a trust for the care of incapacitated persons.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: |
|-------------------------------|-------------------------------------|
| <i>Viriato M. deMacedo</i> | <i>Plymouth and Barnstable</i> |
| <i>Mathew Muratore</i> | <i>1st Plymouth</i> |
| <i>Bruce E. Tarr</i> | <i>First Essex and Middlesex</i> |
| <i>Robert L. Hedlund</i> | <i>Plymouth and Norfolk</i> |
| <i>Donald F. Humason, Jr.</i> | <i>Second Hampden and Hampshire</i> |

SENATE No. 1461

By Mr. deMacedo, a petition (accompanied by bill, Senate, No. 1461) of Viriato M. deMacedo, Mathew Muratore, Bruce E. Tarr, Robert L. Hedlund and others for legislation to authorize tax free contributions to a trust for the care of incapacitated parents or guardians. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2541 OF 2013-2014.]

The Commonwealth of Massachusetts

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**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**
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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:

1 SECTION 1. Chapter 62 of the General Laws, as appearing in the 2012 Official Edition,
2 is hereby amended by inserting after section 6I the following section:— Section 6m. A parent or
3 guardian of a person who is disabled, as defined in the federal Social Security Act, 42 U.S.C.
4 subsection 1382c (a)(3)(A), may contribute an amount not to exceed ten percent of his gross
5 income to a supplemental needs trust for the care of such disabled person and such contribution
6 shall be exempt from taxation under the provisions of this chapter. For purposes of this
7 paragraph, a “supplemental needs trust” shall mean a trust used to provide a supplemental source
8 for payment of goods and services that are otherwise unavailable from any publicly funded
9 benefit program or to provide a higher quality of care than is otherwise available.