

**SENATE . . . . . No. 01475**

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The Commonwealth of Massachusetts

PRESENTED BY:

***Michael R. 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:
<i>Michael R. Knapik</i>	<i>Second Hampden and Hampshire</i>
<i>Gale D. Candaras</i>	<i>First Hampden and Hampshire</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>
<i>James E. Timilty</i>	<i>Bristol and Norfolk</i>
<i>Thomas P. Kennedy</i>	<i>Second Plymouth and Bristol</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>
<i>Carolyn C. Dykema</i>	<i>8th Middlesex</i>
<i>Thomas M. Stanley</i>	<i>9th Middlesex</i>
<i>Randy Hunt</i>	<i>5th Barnstable</i>

# SENATE . . . . . No. 01475

By Mr. Knapik, petition (accompanied by bill, Senate, No. 1475) of Candaras, Stanley, Dykema and other members of the General Court for legislation to provide a tax exemption for a taxpayer supporting an elderly relative [Joint Committee on Revenue].

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE  
□ SENATE  
□ , NO. 1290 OF 2009-2010.]

## The Commonwealth of Massachusetts

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**In the Year Two Thousand Eleven**  
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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  
2 of the General Laws, as appearing in the 2008 Official edition, is hereby amended by adding the  
3 following clause:- (D) an additional exemption of \$3,500 if the taxpayer provided more than  
4 one-half of the support for an elderly relative who has attained at least the age of 70, if the  
5 elderly relative resided with the taxpayer for more than 8 months of the taxable years and that the  
6 adjusted gross income of the taxpayer does not exceed \$60,000 for the year in which the  
7 exemption is being claimed.

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

10 additional exemption of \$3,500 if the taxpayer provided more than one-half of the support for an  
11 elderly relative who has attained at least the age of 70, if the elderly relative resided with the  
12 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.