

82D CONGRESS  
1ST SESSION

# H. R. 4391

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 11, 1951

Mr. FOGARTY introduced the following bill; which was referred to the Committee on Ways and Means

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### A BILL

To provide additional income tax relief for supporting blind or aged dependents.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*  
3       That section 25 (b) (1) of the Internal Revenue Code,  
4       relating to personal exemptions and credits for dependents,  
5       is amended by adding at the end thereof a new subparagraph  
6       reading as follows:

7               “(E) An additional exemption of \$600 for each  
8       dependent, subject to the limitations contained in  
9       subparagraph (D), if such dependent at the close  
10      of the taxable year of the taxpayer has attained the  
11      age of sixty-five or is blind.”

1        SEC. 2. The amendment made by this Act shall be ap-  
2 plicable with respect to taxable years beginning after De-  
3 cember 31, 1950.

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**A BILL**

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supporting blind or aged dependents.

By Mr. FOGARTY

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