

By Mrs. Menard of Somerset (by request), petition of Joseph F. Casidy relative to the payment of a sum of money by the Commonwealth to certain renters of residential property under certain tax laws of the Commonwealth. Taxation.

**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Eighty-Two.

AN ACT PROVIDING FOR THE PAYMENT OF A SUM OF MONEY BY THE COMMONWEALTH TO CERTAIN RENTERS.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Paragraph (a) of subsection B of section 3 of chapter 62 of the  
2 General Laws, as most recently amended by section 13 of chapter  
3 782 of the acts of 1981, is hereby further amended by striking out  
4 paragraph (9) and inserting in place thereof the following subpara-  
5 graph: —

6 (9) In the case of an individual who pays rent for his principal  
7 place of residence and such residence is located in the common-  
8 wealth, an amount equal to fifty per cent of such rent. In no event  
9 shall the deduction under this subparagraph exceed two thousand  
10 five hundred dollars. Where an individual who pays rent for his  
11 principal place of residence, such residence being in the common-  
12 wealth, is over sixty-two years of age and had a taxable income for  
13 this previous calendar year which was not subject to taxation under  
14 section four of this chapter, he shall be entitled to receive from the  
15 commonwealth the payment of a sum of money equivalent to two  
16 and one half percent of his annual rent, but in no event shall such  
17 payment exceed one hundred and twenty-five dollars.

