

HOUSE No. 2290

By Mr. White of Boston, petition of W. Paul White that tenants of residential property be authorized to obtain income tax reductions for their share of real estate taxes and mortgage interest payments. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Four.

AN ACT ENABLING TENANTS OF RESIDENTIAL PROPERTY TO OBTAIN INCOME TAX REDUCTIONS FOR THEIR SHARE OF REAL ESTATE TAXES AND MORTGAGE INTEREST PAYMENTS.

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

1 Chapter of the General Laws is hereby amended by
2 adding at the end thereof the following section: —

3 *Section* . All leases of residential property shall state that
4 portion of any rents due which is to be applied to real estate
5 taxes and interest payments. Any lessor leasing residential
6 property to a tenant-at-will, shall provide the lessee with a
7 written statement showing that portion of any rental due which
8 is to be applied to real estate taxes and interest payments.

