

# HOUSE . . . . . No. 4361

By Mr. Palumbo of Newbury, petition of Thomas G. Palumbo relative to increasing the tax deduction for persons renting property as their residence. Taxation.

## The Commonwealth of Massachusetts

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

### AN ACT INCREASING THE RENTER'S DEDUCTION.

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

- 1 Subparagraph (9) of paragraph (a) of subsection B of section
- 2 3 of Chapter 62 of the General Laws, as most recently amended
- 3 by Chapter 593 of the Acts of 1985, is hereby amended by striking
- 4 out subparagraph (9) and inserting in place thereof the following:
- 5 (9) In the case of an individual who pays rent for his principal
- 6 place of residence and such residence is located in the
- 7 Commonwealth, an amount equal to fifty per cent of such rent;
- 8 provided, however, that such deduction shall not exceed three
- 9 thousand five hundred dollars for a single person or for a husband
- 10 and wife.

