

HOUSE No. 1064

By Mr. Olver of Amherst, petition of Richard Howland and John W. Olver for legislation to apportion rent and taxes. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO APPORTION RENT AND TAXES.

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. Chapter 196 of the General Laws is hereby
2 amended by adding at the end thereof the following section: —
3 *Section 10A.* In all cases other than single family residences
4 in which rooms are let, rental payments shall accurately indi-
5 cate the actual dollar amount that is paid in state or local real
6 property taxes or payments in lieu of taxes where appropriate.
7 Every landlord shall be required to report, in writing, to each
8 tenant within thirty days of the determination of the tenancy
9 or the end of the calendar year, the exact total dollar amount
10 of the rent collected which has been paid in the form of real
11 property taxes by the landlord from the rent collected from
12 the tenant.

1 SECTION 2. Section 6 of chapter 62 of the General Laws is
2 hereby amended by adding at the end thereof the following: —
3 *(j)* Any taxpayer paying rent subject to section 10A, chapter
4 186, of the General Laws shall be entitled to deduct that
5 portion of rent which was collected as tax from his gross
6 income prior to determination of net taxable income and the
7 taxpayer collecting and paying such taxes shall report such
8 collection and payment on a form to be supplied by the

9 Commissioner but shall not include the amount collected as tax
 10 in his gross income nor shall he deduct the amount of such tax
 11 from his gross income, but he shall be entitled to deduct such
 12 expenses as business expenses which he realizes by reason of
 13 such collection and reporting.

The Commissioner of the Department of Revenue

In the Year One Thousand Nine Hundred and Seventy-Two

An Act to Amend the Code of Laws of the State of Virginia

It is enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the State of Virginia, that

SECTION 1. Chapter 102 of the General Code is hereby amended by adding to the end thereof the following section: —

§ 58-102.1. In all cases where the amount of tax payable by a taxpayer is determined by the Commissioner of the Department of Revenue, the taxpayer shall be entitled to deduct such expenses as business expenses which he realizes by reason of such collection and reporting.

SECTION 2. Section 58-102 of the General Code is hereby amended by adding to the end thereof the following: —

§ 58-102.2. The amount of tax payable by a taxpayer shall be determined by the Commissioner of the Department of Revenue, who shall be entitled to deduct such expenses as business expenses which he realizes by reason of such collection and reporting.