

HOUSE No. 304

Accompanying the fourteenth recommendation of the Department of Revenue (House, No. 290). Taxation.

The Commonwealth of Massachusetts

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

AN ACT CLARIFYING CERTAIN PROVISIONS OF THE INDIVIDUAL INCOME TAX LAW.

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. Paragraph (a) of subsection B of section 3 of
2 chapter 62 of the General Laws is hereby amended by striking out
3 subparagraph (9), as most recently amended by section 17 of
4 chapter 795 and sections 12 and 13 of chapter 782 of the acts of
5 1981, and inserting in place thereof the following subparagraph:—

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 for a single person or for a husband and wife.

1 SECTION 2. Said chapter 62 is hereby further amended by
2 striking out section 25, as most recently amended by section 13 of
3 chapter 415 of the acts of 1976, and inserting in place thereof the
4 following section:—

5 *Section 25.* Every individual who while an inhabitant of the
6 commonwealth, and every executor, administrator, trustee or
7 other fiduciary who while an inhabitant of the commonwealth or
8 while acting under an appointment derived from a court in the
9 commonwealth, and the estate of every deceased inhabitant of the
10 commonwealth, shall be subject to the taxes imposed by this
11 chapter.

