

HOUSE No. 4249

By Mr. Cox of Lowell, petition of John F. Cox for legislation to provide a limited exemption from the state income tax for certain elderly renters. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety-One.

AN ACT PROVIDING A LIMITED EXEMPTION FROM THE STATE INCOME TAX FOR CERTAIN ELDERLY 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 Subdivision (a) of subsection A of section 3 of chapter 62 of
2 the General Laws, as most recently amended by section 1 of
3 chapter 233 of the acts of 1983 is hereby amended by adding the
4 following paragraph: —

5 (3) In the case of an individual, who had attained the age of
6 sixty-five before the close of the taxable year, who has not earned
7 any Part B income during the taxable year and who rents his
8 principal place of residence and such residence is located within
9 the Commonwealth, an amount equal to fifty per cent of such rent.
10 In no event shall the deduction under this subparagraph exceed
11 two thousand five hundred dollars.

