

HOUSE No. 2868

By Mr. Teague of Yarmouth, petition of Edward B. Teague III and other members of the General Court for legislation to provide a tax exemption for certain elderly persons in rental accommodations. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO HELP 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 appearing in the 1992 Official Edition, is
3 hereby amended by adding the following paragraph:—

4 (3) In the case of an individual, who had attained the age of
5 sixty-five before the close of the taxable year and who has not
6 earned any Part B income during the taxable year and who rents his
7 or her principal place of residence and such residence is located in
8 the Commonwealth equal to fifty percent of such rent up to five
9 thousand dollars.

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