

SENATE. . . . . No. 1536

By Mr. Lynch, a petition (accompanied by bill, Senate, No. 1536) of Stephen F. Lynch for legislation to provide for a certain deduction from the state income tax on adjusted gross income on user fees for water and sewer purposes. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR A DEDUCTION FROM THE MASSACHUSETTS ADJUSTED GROSS INCOME.

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

SECTION 1. Paragraph (a) of subsection B of section three of chapter sixty-two, as appearing in the 1992 Official Edition, is hereby amended by adding the following: —

(10) In the case of an individual who maintains a principal place of residence located in the Commonwealth, an amount equal to one-half of any user fees for water and sewer usage which has been paid to the Commonwealth or any political subdivision of the Commonwealth.

(11) In the case of an individual who maintains a principal place of residence located in the Commonwealth and had attained the age of sixty-five before the close of the taxable year, an amount equal to any user fees for water and sewer usage which has been paid to the Commonwealth or any political subdivision of the Commonwealth.

SECTION 2. Said paragraph (a) is hereby amended by striking the words “two thousand five hundred” in line 83, and inserting the following: — “three thousand”.

