

# HOUSE . . . . . No. 4057

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By Mr. Tarr of Gloucester, petition of Bruce E. Tarr for legislation to provide a limited exemption from the state income tax for certain elderly renters. Taxation.

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## The Commonwealth of Massachusetts

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

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AN ACT PROVIDING LIMITED EXEMPTIONS FROM THE STATE INCOME TAX FOR 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 1988 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  
7 his or her principal place of residence and such residence is located  
8 within the Commonwealth, an amount equal to fifty percent of  
9 such rent up to four thousand dollars.

