

By Mr. Flynn of Amesbury (by request), petition of Edward Messner that provision be made for a deduction on the income tax for the payment of property taxes. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR DEDUCTION ON STATE INCOME TAX OF
PAYMENTS FOR PROPERTY TAX PAYMENTS.

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

1 Paragraph (a) of Part B of section 3 of chapter 62 of the
2 General Laws, as appearing in section 2 of chapter 723 of the
3 acts of 1973, is hereby amended by adding after clause (6) the
4 following clause: —

5 (7) An amount equal to the amount paid to a city or town as
6 property tax on property used as the residence of an individual
7 or a family; or, in the case of a lessee, an amount equal to that
8 portion of said lesser's annual rental payment which represents
9 the proportionate share of the property tax paid by the owner of
10 the property; and the case of an owner of residential property
11 not used as said owner's residence, an amount equal to the
12 average amount of said owner's lessee tax payments, and, the
13 interest paid or incurred by an owner of residential property on
14 indebtedness incurred for the purpose of acquisition, construc-
15 tion, alteration, rehabilitation or maintenance of such property,
16 or in the case of a lessee, an amount equal to the amount of said
17 lessee's annual rental payment which represents his propor-
18 tionate share of the payment of such interest so paid or incurred.

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