

By Mrs. Menard of Somerset, petition of Joseph F. Cassidy relative to the payment of a sum of money by the Commonwealth to certain renters of residential property under certain tax laws of the Commonwealth. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR THE PAYMENT OF A SUM OF MONEY BY THE COMMONWEALTH TO CERTAIN 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 Paragraph (a) of subsection B of section 3 of chapter 62 of the
2 General Laws, as most recently amended by section 13 of chapter
3 782 of the acts of 1981, is hereby further amended by striking out
4 paragraph (9) and inserting in place thereof the following subpara-
5 graph:—

6 (9) In the case of an individual who pays rent for his principal
7 place of residence and such residence is located in the common-
8 wealth, an amount equal to fifty per cent of such rent. In no event
9 shall the deduction under this subparagraph exceed two thousand
10 five hundred dollars. Where an individual who pays rent for his
11 principal place of residence, such residence being in the common-
12 wealth, is over sixty-two years of age and had a taxable income for
13 this previous calendar year which was not subject to taxation under
14 section four of this chapter, he shall be entitled to receive from the
15 commonwealth the payment of a sum of money equivalent to two
16 and one half per cent of his annual rent, but in no event shall such
17 payment exceed one hundred and twenty-five dollars.

In the House of Representatives of the United States of America, at the City of Washington, on the 12th day of January, 1901.

The Committee on Education

Report

on the bill (H. R. 10000) to amend the act of March 3, 1877, relating to the organization of the Department of the Interior.

Submitted to the Senate and House of Representatives, in conformity with the provisions of the act of March 3, 1877.

Approved and forwarded to the Senate and House of Representatives, in conformity with the provisions of the act of March 3, 1877.

Wm. H. Taft, Secretary of the Interior.