

HOUSE No. 1535

The Commonwealth of Massachusetts

PRESENTED BY:

Kevin G. Honan

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act providing tax relief for rent-burdened individuals and families.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Kevin G. Honan</i>	<i>17th Suffolk</i>
<i>Brian M. Ashe</i>	<i>2nd Hampden</i>
<i>Christine P. Barber</i>	<i>34th Middlesex</i>
<i>Daniel Cahill</i>	<i>10th Essex</i>
<i>Gerard Cassidy</i>	<i>9th Plymouth</i>
<i>Nick Collins</i>	<i>4th Suffolk</i>
<i>Marjorie C. Decker</i>	<i>25th Middlesex</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>
<i>Michelle M. DuBois</i>	<i>10th Plymouth</i>
<i>Colleen M. Garry</i>	<i>36th Middlesex</i>
<i>Carmine L. Gentile</i>	<i>13th Middlesex</i>
<i>Kenneth I. Gordon</i>	<i>21st Middlesex</i>
<i>Paul R. Heroux</i>	<i>2nd Bristol</i>
<i>Mary S. Keefe</i>	<i>15th Worcester</i>
<i>Robert M. Koczera</i>	<i>11th Bristol</i>
<i>Joseph W. McGonagle, Jr.</i>	<i>28th Middlesex</i>
<i>Frank A. Moran</i>	<i>17th Essex</i>
<i>Michael J. Moran</i>	<i>18th Suffolk</i>

<i>David M. Rogers</i>	<i>24th Middlesex</i>
<i>Jeffrey Sánchez</i>	<i>15th Suffolk</i>
<i>Thomas M. Stanley</i>	<i>9th Middlesex</i>
<i>Jose F. Tosado</i>	<i>9th Hampden</i>

HOUSE No. 1535

By Mr. Honan of Boston, a petition (accompanied by bill, House, No. 1535) of Kevin G. Honan and others relative to the tax deduction for rental payments. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act providing tax relief for rent-burdened individuals and families.

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

1 SECTION 1. Section 3(B)(a)(9) of Chapter 62 of the General Laws, as appearing in the
2 2014 Official Edition, is hereby amended by striking out the text and inserting in place thereof
3 the following:-

4 (9) In the case of an individual who pays rent for his principal place of residence and
5 such residence is located in the commonwealth, an amount equal to 50 per cent of such rent;
6 provided, however, that such deduction shall not exceed \$4,100 for a single person, for a person
7 that qualifies as a head of household under section two (b) of the Code, or for spouses, increased
8 by an amount equal to the deduction limit multiplied by the cost-of-living adjustment for the
9 calendar year in which the taxable year begins; provided, that the household income of eligible
10 taxpayers shall not exceed 100 percent of the area median income, as defined by the United
11 States Department of Housing and Urban Development. For the purposes of this section, the term
12 “cost-of-living adjustment” means, for any calendar year, the percentage, if any, by which the
13 consumer price index for the preceding calendar year exceeds the consumer price index, as

14 defined in section 1 of the Code, for calendar year 2017. The commissioner shall adopt
15 regulations necessary for the implementation of this section.

16 SECTION 2. This act shall apply to taxable years beginning on or after January 1, 2018.