

HOUSE No. 2587

The Commonwealth of Massachusetts

PRESENTED BY:

Anne M. Gobi

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 passage of the accompanying bill:

An Act relative to the senior circuit breaker tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Anne M. Gobi</i>	<i>5th Worcester</i>
<i>Michael O. Moore</i>	<i>Second Worcester</i>
<i>Denise Andrews</i>	<i>2nd Franklin</i>
<i>Michael F. Rush</i>	<i>Norfolk and Suffolk</i>
<i>Danielle W. Gregoire</i>	<i>4th Middlesex</i>
<i>Michael Barrett</i>	<i>Third Middlesex</i>
<i>Richard J. Ross</i>	<i>Norfolk, Bristol and Middlesex</i>
<i>John F. Keenan</i>	<i>Norfolk and Plymouth</i>
<i>Tom Sannicandro</i>	<i>7th Middlesex</i>
<i>Mark C. Montigny</i>	<i>Second Bristol and Plymouth</i>
<i>Paul W. Mark</i>	<i>2nd Berkshire</i>
<i>Rhonda Nyman</i>	<i>5th Plymouth</i>
<i>Ann-Margaret Ferrante</i>	<i>5th Essex</i>
<i>Robert L. Hedlund</i>	<i>Plymouth and Norfolk</i>
<i>Denise Provost</i>	<i>27th Middlesex</i>
<i>Thomas P. Conroy</i>	<i>13th Middlesex</i>
<i>Daniel B. Winslow</i>	<i>9th Norfolk</i>
<i>Timothy R. Madden</i>	<i>Barnstable, Dukes and Nantucket</i>

Kate Hogan

3rd Middlesex

Angelo L. D'Emilia

8th Plymouth

Walter F. Timilty

7th Norfolk

HOUSE No. 2587

By Ms. Gobi of Spencer, a petition (accompanied by bill, House, No. 2587) of Anne M. Gobi and others for legislation relative to the senior circuit breaker tax credit. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
 SENATE
 , NO. 1452 OF 2011-2012.]

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

An Act relative to the senior circuit breaker tax credit.

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. Paragraph (2) of subsection (k) of section 6 of chapter 62 of the General
2 Laws, as appearing in the 2010 Official Edition, is amended by inserting after the figure "\$750",
3 as so appearing, at the end of said paragraph, the following words:- ; except, in the event that the
4 taxpayer's total income does not exceed 50 percent of the income limitation as applicable to the
5 taxpayer under clause (i) of paragraph (3) of this subsection, as increased under paragraph (4) of
6 this subsection, then such amount to which the real estate tax payment or the rent constituting
7 real estate tax payment exceeds the taxpayer's total income shall be calculated based on 8 percent
8 of such total income.

9 SECTION 2. This act shall take effect as of January 1, 2014.