

**HOUSE . . . . . No. 2608**

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The Commonwealth of Massachusetts

PRESENTED BY:

***Brian R. Mannal***

*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 relative to taxation after a short-sale of a mortgaged property.

PETITION OF:

NAME:

*Brian R. Mannal*

*Timothy R. Whelan*

DISTRICT/ADDRESS:

*2nd Barnstable*

*1st Barnstable*

**HOUSE . . . . . No. 2608**

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By Mr. Mannal of Barnstable, a petition (accompanied by bill, House, No. 2608) of Brian R. Mannal and Timothy R. Whelan relative to taxable income after the short sale of mortgaged property. Revenue.

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The Commonwealth of Massachusetts

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**In the One Hundred and Eighty-Ninth General Court  
(2015-2016)**  
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An Act relative to taxation after a short-sale of a mortgaged property.

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

- 1 Notwithstanding any law or special law to the contrary, a deficiency in a mortgage after
- 2 disclosure shall not be considered income for the purpose of Massachusetts taxation and shall not
- 3 be taxed as income of the mortgager or under any other tax category.