

HOUSE No. 2750

The Commonwealth of Massachusetts

PRESENTED BY:

Rob Consalvo and Kate Lipper-Garabedian

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 updating and expanding the renter’s income tax deduction.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Rob Consalvo</i>	<i>14th Suffolk</i>	<i>1/18/2023</i>
<i>Kate Lipper-Garabedian</i>	<i>32nd Middlesex</i>	<i>1/18/2023</i>
<i>Carol A. Doherty</i>	<i>3rd Bristol</i>	<i>2/8/2023</i>
<i>Rodney M. Elliott</i>	<i>16th Middlesex</i>	<i>2/8/2023</i>
<i>Jennifer Balinsky Armini</i>	<i>8th Essex</i>	<i>2/8/2023</i>
<i>Steven Ultrino</i>	<i>33rd Middlesex</i>	<i>2/8/2023</i>
<i>James K. Hawkins</i>	<i>2nd Bristol</i>	<i>2/8/2023</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	<i>2/28/2023</i>

HOUSE No. 2750

By Representatives Consalvo of Boston and Lipper-Garabedian of Melrose, a petition (accompanied by bill, House, No. 2750) of Rob Consalvo, Kate Lipper-Garabedian and others relative to the income tax deduction for renters. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 4306 OF 2021-2022.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act updating and expanding the renter’s income tax deduction.

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. Subparagraph (9) of paragraph (a) of part B of section 3 of chapter 62 of the
2 General Laws, as appearing in the 2018 Official Edition, is hereby amended by striking out the
3 figure “\$3,000”, in line 109, and inserting in place thereof the following figure:- \$6,000.

4 SECTION 2. Section 6 of said chapter 62, as amended by section 57 of chapter 358 of the
5 acts of 2020, is hereby amended by adding the following subsection:-

6 (x) a taxpayer who pays rent for their principal place of residence and such residence is
7 located in the commonwealth shall be allowed a credit against the taxes imposed by the chapter
8 if the taxpayer’s Part B adjusted gross income is not more than \$50,000. The credit shall be an
9 amount equal to 5 per cent of 50 per cent of the total rent paid by the taxpayer in excess of

10 \$12,000; provided, however, that the credit shall not exceed \$200 for a single person, spouse or a
11 person that qualifies as head of household under section 2(b) of the Code.