

HOUSE No. 2836

The Commonwealth of Massachusetts

PRESENTED BY:

Antonio F. D. Cabral

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 unemployment benefits during coronavirus.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Antonio F. D. Cabral</i>	<i>13th Bristol</i>	<i>2/19/2021</i>
<i>Lindsay N. Sabadosa</i>	<i>1st Hampshire</i>	<i>2/23/2021</i>
<i>Brian W. Murray</i>	<i>10th Worcester</i>	<i>2/23/2021</i>
<i>Michelle M. DuBois</i>	<i>10th Plymouth</i>	<i>2/26/2021</i>
<i>Elizabeth A. Malia</i>	<i>11th Suffolk</i>	<i>3/18/2021</i>

HOUSE No. 2836

By Mr. Cabral of New Bedford, a petition (accompanied by bill, House, No. 2836) of Antonio F. D. Cabral and others relative to the taxation of unemployment benefits during the coronavirus pandemic. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

An Act relative to unemployment benefits during coronavirus.

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 section 2 of chapter 62 of the General Laws or any general or special
2 law to the contrary, benefits paid to an individual in subsection (b) of section 1 of chapter 151A,
3 the Coronavirus Aid, Relief, and Economic Security Act, Pub. L. No. 116-136, 134 Stat. 281
4 (2020), Consolidated Appropriations Act, 2021, Pub. L. No. 116-68, 134 Stat. 709 (2020), 42
5 U.S.C. 5174 (e)(2), 42 U.S.C§ 5170, and 44 C.F.R. §206.119(c)(6)(ii), shall be excluded as
6 income for tax purposes, as determined by section 2 of chapter 62 for the tax year 2020.

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