

**HOUSE . . . . . No. 3334**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Jay D. Livingstone*

*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 protecting the interests of housing cooperative shareholders.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Jay D. Livingstone</i>	<i>8th Suffolk</i>
<i>Marjorie C. Decker</i>	<i>25th Middlesex</i>
<i>David M. Rogers</i>	<i>24th Middlesex</i>

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By Mr. Livingstone of Boston, a petition (accompanied by bill, House, No. 3334) of Jay D. Livingstone, Marjorie C. Decker and David M. Rogers relative to providing for income tax rental deductions to certain resident shareholders of housing cooperatives. Revenue.

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**The Commonwealth of Massachusetts**

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

An Act protecting the interests of housing cooperative shareholders.

*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 of chapter 62 of the General Laws, as appearing in the 2014  
2 Official Edition, is hereby amended by inserting after the word “wife.”, in line 111, the following  
3 words:- Said deduction shall be available to a resident shareholder of a housing cooperative  
4 organized under chapter 156B or chapter 157 who has resided in his or her cooperative unit  
5 throughout the tax year and has not claimed a deduction for real estate taxes or mortgage interest  
6 on the resident shareholder’s federal income tax return.