

HOUSE No. 3857

The Commonwealth of Massachusetts

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

An Act providing tax relief for rent-burdened individuals and families.

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. Subsection (a) of Part B of section 3 of chapter 62 of the General Laws, as
2 appearing in the 2016 Official Edition, is hereby amended by striking out subparagraph (9) and
3 inserting in place thereof the following subparagraph:-

4 (9) In the case of an individual who pays rent for his principal place of residence and
5 such residence is located in the commonwealth, an amount equal to 50 per cent of such rent;
6 provided, however, that such deduction shall not exceed \$4,100 for a single person, for a person
7 that qualifies as a head of household under section 2(b) of the Code, or for a married couple,
8 increased by an amount equal to the deduction limit multiplied by the cost-of-living adjustment
9 for the calendar year in which the taxable year begins; provided further, that the household
10 income of eligible taxpayers shall not exceed 100 per cent of the area median income, as defined
11 by the United States Department of Housing and Urban Development. For the purposes of this
12 subparagraph, the term “cost-of-living adjustment” means, for any calendar year, the percentage,
13 if any, by which the consumer price index for the preceding calendar year exceeds the consumer

14 price index, as defined in section 1 of the Code, for calendar year 2017. The commissioner shall
15 adopt regulations necessary for the implementation of this subparagraph.

16 SECTION 2. This act shall apply to taxable years beginning on or after January 1, 2018.