

HOUSE No. 4306

The Commonwealth of Massachusetts

PRESENTED BY:

Rob Consalvo

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>9/23/2021</i>

HOUSE No. 4306

By Mr. Consalvo of Boston, a petition (subject to Joint Rule 12) of Rob Consalvo relative to the income tax deduction for renters. Revenue.

The Commonwealth of Massachusetts

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

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.