

SENATE No. 1483

The Commonwealth of Massachusetts

PRESENTED BY:

Anne M. Gobi

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 the senior circuit breaker tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Anne M. Gobi</i>	<i>Worcester, Hampden, Hampshire and Middlesex</i>
<i>Timothy R. Madden</i>	<i>Barnstable, Dukes and Nantucket</i>
<i>Ruth B. Balsler</i>	<i>12th Middlesex</i>
<i>Michael S. Day</i>	<i>31st Middlesex</i>
<i>Aaron Michlewitz</i>	<i>3rd Suffolk</i>

SENATE No. 1483

By Ms. Gobi, a petition (accompanied by bill, Senate, No. 1483) of Anne M. Gobi, Timothy R. Madden, Ruth B. Balsler, Michael S. Day and others for legislation relative to the senior circuit breaker tax credit. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2587 OF 2013-2014.]

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

An Act relative to the senior circuit breaker tax credit.

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. Paragraph (2) of subsection (k) of section 6 of chapter 62 of the General
2 Laws, as appearing in the 2012 Official Edition, is amended by inserting after the figure "\$750",
3 as so appearing, at the end of said paragraph, the following words:- ; except, in the event that the
4 taxpayer's total income does not exceed 50 percent of the income limitation as applicable to the
5 taxpayer under clause (i) of paragraph (3) of this subsection, as increased under paragraph (4) of
6 this subsection, then such amount to which the real estate tax payment or the rent constituting
7 real estate tax payment exceeds the taxpayer's total income shall be calculated based on 8 percent
8 of such total income.

9 SECTION 2. This act shall take effect as of January 1, 2015.