

SENATE No. 983

The Commonwealth of Massachusetts

PRESENTED BY:

Cynthia Stone Creem

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 to address the impact of federal tax law changes on alimony.

PETITION OF:

NAME:

Cynthia Stone Creem

DISTRICT/ADDRESS:

First Middlesex and Norfolk

SENATE No. 983

By Ms. Creem, a petition (accompanied by bill, Senate, No. 983) of Cynthia Stone Creem for legislation to address the impact of federal tax law changes on alimony. The Judiciary.

The Commonwealth of Massachusetts

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

An Act to address the impact of federal tax law changes on alimony.

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 53 of chapter 208 of the General Laws, as appearing in the 2016 Official Edition,
2 is hereby amended by inserting after the word “incomes”, in line 14, the following words:- , if
3 federally tax deductible, or, if not federally tax deductible, the recipient’s need or 23 per cent to
4 28 per cent of the difference between the parties’ gross incomes, as