

**SENATE . . . . . No. 969**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Paul R. Feeney***

*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 collateral consequences of alimony.

PETITION OF:

NAME:

*Paul R. Feeney*

DISTRICT/ADDRESS:

*Bristol and Norfolk*

**SENATE . . . . . No. 969**

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By Mr. Feeney, a petition (accompanied by bill, Senate, No. 969) of Paul R. Feeney for legislation relative to the federal tax collateral consequences of alimony. The Judiciary.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 1633 OF 2021-2022.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Third General Court  
(2023-2024)**  
\_\_\_\_\_

An Act relative to the collateral consequences of 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".