

HOUSE No. 4849

The Commonwealth of Massachusetts

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

An Act authorizing the city of Newton to amend the income qualifications for a certain tax deferral program.

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. Notwithstanding clause forty-first A of section 5 of chapter 59 of the
2 General Laws or any other general or special law to the contrary, the City of Newton may, by
3 ordinance, adopt a maximum qualifying gross receipts amount for the purposes of said clause
4 forty-first A of more than \$40,000 but not more than the income limit determined by the
5 commissioner of revenue for the purposes of subsection (k) of section 6 of chapter 62 for married
6 persons filing jointly, regardless of the taxpayer's marital status.

7 SECTION 2. This act shall take effect upon its passage.