HOUSE DOCKET, NO. 76 FILED ON: 1/6/2011

HOUSE . . . . . No. 811

The Commonwealth of Massachusetts

PRESENTED BY:

Thomas M. Stanley

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 passage of the accompanying:

An Act relative to the senior circuit tax breaker credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Thomas M. Stanley	*9th Middlesex*
Stephen L. DiNatale	*3rd Worcester*
James E. Timilty	☐ *[District]* ☐
Timothy J. Toomey, Jr.	*26th Middlesex*
Steven L. Levy	*4th Middlesex*

HOUSE DOCKET, NO. 76 FILED ON: 1/6/2011

HOUSE . . . . . No. 811

By Mr. Stanley of Waltham, a petition (accompanied by bill, House, No. 811) of Thomas M. Stanley and others relative to increasing the circuit breaker income tax credit for persons sixty-five years of age or older who are owners or tenants of residential property. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
HOUSE
, NO. *2915* OF 2009-2010.]

The Commonwealth of Massachusetts

An Act relative to the senior circuit tax breaker credit.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Paragraph (2) of subsection (k) of section 6 of chapter 62 of the General Laws, as appearing in the 2008 Official Edition, is amended by inserting after the figure "$750", as so appearing, at the end of said paragraph, the following words:- ; except, in the event that the taxpayer's total income does not exceed 50 percent of the income limitation as applicable to the taxpayer under clause (i) of paragraph (3) of this subsection, as increased under paragraph (4) of this subsection, then such amount to which the real estate tax payment or the rent constituting real estate tax payment exceeds the taxpayer's total income shall be calculated based on 8 ½ percent of such total income.

SECTION 2. This act shall take effect as of January 1, 2012.