SENATE DOCKET, NO. 761 FILED ON: 1/17/2013

SENATE . . . . . No. 1353

The Commonwealth of Massachusetts

PRESENTED BY:

Brian A. Joyce

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 expanding the senior circuit breaker tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Brian A. Joyce	*Norfolk, Bristol and Plymouth*

SENATE DOCKET, NO. 761 FILED ON: 1/17/2013

SENATE . . . . . No. 1353

By Mr. Joyce, a petition (accompanied by bill, Senate, No. 1353) of Brian A. Joyce for legislation to expand the senior circuit breaker tax credit. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
SENATE
, NO. *1464* OF 2011-2012.]

The Commonwealth of Massachusetts

An Act expanding 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:

SECTION 1. Subsection (k) of section 6 of chapter 62 of the General Laws, as appearing in the 2010 Official Edition, is hereby amended by striking out paragraph (2) and inserting in place thereof the following paragraph:-

(2) An owner or tenant of residential property located in the commonwealth, who is 65 years of age or older, who is not a dependent of another taxpayer and who occupies said property as his principal residence, shall be allowed a credit equal to the amount by which the real estate tax payment or the rent constituting real estate tax payment exceeds 8 per cent of the taxpayer's total income, but the credit shall not exceed $1,000.