

# HOUSE . . . . . No. 2700

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## The Commonwealth of Massachusetts

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In the Year Two Thousand Nine  
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An Act providing revenue-neutral income tax relief for low and middle income persons.

*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 ONE: Subsection (b) of Part B of Section 3 of Chapter 62 of the General Laws  
2   of Massachusetts is hereby amended by striking out subparagraphs (1) through (3) and inserting  
3   in place thereof the following new subparagraphs:

4           (1) In the case of a single person or a married person filing a separate return, for tax years  
5   beginning on or after January 1, 2009,

6           (A) a personal exemption of \$20,000,

7           (B) an additional exemption of \$5,000 if the taxpayer was totally blind at the close of his  
8   taxable year, and

9           (C) an additional exemption of \$2,000 dollars if the taxpayer had attained the age of  
10   sixty-five before the close of his taxable year.

11           (1A) In the case of a head of household, as defined under the provisions of section two  
12   (b) of the Code, filing a separate return, for tax years beginning on or after January 1, 2009,

(A) a personal exemption of \$30,000,

(B) an additional exemption of \$5,000 if the taxpayer was totally blind at the close of his taxable year, and

(C) an additional exemption of \$2,000 if the taxpayer had attained the age of sixty-five before the close of his taxable year.

(2) In the case of a husband and wife filing a joint return, for tax years beginning on or after January 1, 2009,

(A) a personal exemption of \$40,000,

(B) an additional exemption of \$5,000 for each spouse who was totally blind at the close of his taxable year, and

(C) an additional exemption of \$2,000 for each spouse who had attained the age of sixty-five before the close of his taxable year.

(3) An exemption of \$5,000 for each individual who qualifies for exemption as a dependent under section one hundred and fifty-one (c) of the Code, for tax years beginning on or after January 1, 2009.

## SECTION TWO:

Subsection (b) of Section 4 of Chapter 62 is hereby stricken and replaced with the following new subsection (b):

(b) Part B taxable income shall be taxed at the rate of 7.5 per cent for tax years beginning on or after January 1, 2009.

33           SECTION THREE: If any part of this act is found unconstitutional, this act shall be null  
34   and void.