

**HOUSE . . . . . No. 2714**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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An Act relative to the taxation of residences..

*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. Paragraph (2) of subsection (k) of section 6 of chapter 62 of the General  
2 Laws, as appearing in the 2004 Official Edition, is hereby amended by striking out the words  
3 “who is 65 years of age or older” in line 2; and further amended by striking out the words “but  
4 the credit shall not exceed \$750”.

5           SECTION 2. Paragraph (3) of said subsection (k) of said section 6 of said chapter 62, as  
6 so appearing, is hereby amended by striking out subparagraph (i) and inserting in place thereof  
7 the following subparagraph:— (i) the taxpayer’s total adjusted gross income does not exceed  
8 \$65,000 for a single individual who is not head of household, \$75,000 for a head of household  
9 and \$90,000 for a husband and wife filing a joint return; and

10           SECTION 3. Paragraph (4) of said subsection (k) of said section 6 of said chapter 62, as  
11 amended by section 3 of chapter 136 of the acts of 2005 is hereby further amended by striking  
12 out the first sentence and inserting in place thereof the following 2 sentences:— For a taxable  
13 year beginning on or after January 1, 2008, the income limits in this subsection shall be increased  
14 by amounts equal to such income limits multiplied by the cost-of-living adjustment for the

15 calendar year in which such taxable year begins. The valuation limit in this subsection shall be  
16 increased by an amount equal to the increase in the average sale price of single-family homes in  
17 the taxpayer's city or town from the year pervious to the calendar year in which such taxable  
18 year begins.