

HOUSE No. 2781

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to respecting the will of the voters..

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. Section 4 of said chapter 62 of the General Laws, as most recently amended
2 by chapter 173 of the acts of 2008, is hereby amended by striking out subsection (b) in its
3 entirety and inserting in place thereof the following subsection:-

4 (b) Part B taxable income shall be taxed at the rate of 5.15 percent for the taxable year
5 beginning January 1, 2011.

6 SECTION 2. Section 4 of said chapter 62 of the General Laws, as so appearing, is hereby
7 amended by striking out subsection (b) in its entirety and inserting in place thereof the following
8 subsection:-

9 (b) Part B taxable income shall be taxed at the rate of 5 percent for the taxable year
10 beginning January 1, 2012.

11 SECTION 3. Section 1 of this act shall be effective only for the taxable year beginning
12 January 1, 2011

13 SECTION 4. Section 2 of this act shall be effective for taxable years beginning on or
14 after January 1, 2012.