

**HOUSE . . . . . No. 2781**

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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 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.