

HOUSE No. 2915

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to the senior circuit tax breaker credit..

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 amended by inserting after the figure “\$750”,
3 as so appearing, at the end of said paragraph, the following words:- ; except, in the event that the
4 taxpayer’s total income does not exceed 50 percent of the income limitation as applicable to the
5 taxpayer under clause (i) of paragraph (3) of this subsection, as increased under paragraph (4) of
6 this subsection, then such amount to which the real estate tax payment or the rent constituting
7 real estate tax payment exceeds the taxpayer’s total income shall be calculated based on 8 ½
8 percent of such total income.

9 SECTION 2. This act shall take effect as of January 1, 2007.