

HOUSE No. 3948

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to the senior circuit tax breaker..

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 (1) of subsection (k) of section 6 of chapter 62 of the General
2 Laws, as appearing in the 2006 Official Edition, is hereby amended by inserting after the
3 definition of “CPI” the following definitions:-

4 ““Disabled person”, an individual who has been determined to be disabled for purposes of
5 social security disability insurance or supplemental security income programs created under title
6 II and title XVI, respectively, of the social security act.”

7 “Emergency housing maintenance costs”, expenditures by the taxpayer on their primary
8 residence for which they are seeking a tax credit for any of the following situations: to fix
9 structural problems with the residence which would otherwise render the residence imminently
10 uninhabitable; to replace or repair a non-functioning component of the primary home heating
11 system, which is essential to its basic use; to replace or repair a non-functioning component of
12 the residence’s electrical system, which is essential to its basic use; or to replace or repair a non-
13 functioning component of the residence’s plumbing or hot water system, which is essential to its
14 basic use.

15 SECTION 2. Said subsection (k) of said section 6 of said chapter 62 of the General
16 Laws, as so appearing, is hereby further amended by striking out paragraph (2) and inserting in
17 place thereof the following paragraph: -

18 (2) An owner or tenant of residential property located in the commonwealth, who is 60
19 years of age or older or a disabled person, who is not a dependent of another taxpayer and who
20 occupies said property as his principal residence, shall be allowed a credit equal to the amount by
21 which the real estate tax payment or the rent constituting real estate tax payment exceeds 10 per
22 cent of the taxpayer's total income, less emergency housing maintenance costs, but the credit
23 shall not exceed \$750; provided, however, that in the event the taxpayer's total income does not
24 exceed 50 percent of the income limitation as applicable to the taxpayer under clause (i) of
25 paragraph (3) of this subsection, as increased under paragraph (4) of this subsection, then such
26 amount to which the real estate tax payment or the rent constituting real estate tax payment
27 exceeds the taxpayer's total income shall be calculated based on 8 ½ percent of such total
28 income.