

HOUSE No. 3958

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to making condominium fees tax deductible..

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. Subsection (a) of part B of section 3 of chapter 62 of the General Laws, as
2 appearing in the 2006 Official Edition, is hereby amended by adding the following paragraph:-

3 (16) An amount equal to 50 percent of the total condo fees paid on an annual basis, not to
4 exceed the amount of \$3,000 in the case of an individual who pays condo fees for his principal
5 place of residence and such residence is located in the commonwealth, for a person who qualifies
6 as a head of household under section 2 (b) of the code, or for a husband and wife.