

SENATE No. 1237

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act further regulating the income tax rate.

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. Notwithstanding any special or general law to the contrary, for taxable
- 2 years commencing on or after January first, two thousand and nine, Part B taxable income shall
- 3 be taxed at the lowest rate otherwise set by law but not to exceed 5.0 percent.