

**SENATE . . . . . No. 1273**

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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 the senior circuit breaker tax 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 2006 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, 2009.