

SENATE No. 1378

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act extending the senior circuit breaker tax credit to disabled persons..

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. Section 6(k) 1 of chapter 62 of the General Laws, as appearing in the 2006
2 Official Edition, is hereby amended by inserting after the definition of “CPI” the following
3 definition:- ““Disabled person”, an individual who has been determined disabled for purposes of
4 Social Security Disability Insurance or Supplemental Security Income programs created under
5 title II and XVI, respectively, of the Social Security Act.”

6 SECTION 2. Said Section 6(k) 2 of said chapter 62 of the General Laws, as so
7 appearing, is hereby further amended by inserting after the word “older”, in the second sentence,
8 the following words:-or a disabled person.