

SENATE No. 2249

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

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. Section 6 of Chapter 62 of the General Laws, as appearing in the 2006
2 Official Edition, is hereby amended by striking out clause (5) of subsection (k) and inserting in
3 place thereof the following new clause:-

4 (5) the department of revenue shall establish a mechanism by which a married individual
5 not filing jointly shall be allowed a credit under this subsection.

6 SECTION 2. The department of revenue shall adopt the mechanism not later than 90
7 days after the effective date of this Act.