

HOUSE No. 3000

The Commonwealth of Massachusetts

PRESENTED BY:

Paul McMurtry

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to making condominium fees tax deductible.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Paul McMurtry</i>	<i>11th Norfolk</i>	<i>1/21/2011</i>

HOUSE No. 3000

By Mr. McMurtry of Dedham, a petition (accompanied by bill, House, No. 3000) of Paul McMurtry relative to making condominium fees tax deductible. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 3958 OF 2009-2010.]

The Commonwealth of Massachusetts

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In the Year Two Thousand Eleven
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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.