

**HOUSE . . . . . No. 811**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Thomas M. Stanley*

*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 the senior circuit tax breaker credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Thomas M. Stanley</i>	<i>9th Middlesex</i>
<i>Stephen L. DiNatale</i>	<i>3rd Worcester</i>
<i>James E. Timilty</i>	
<i>Timothy J. Toomey, Jr.</i>	<i>26th Middlesex</i>
<i>Steven L. Levy</i>	<i>4th Middlesex</i>

**HOUSE . . . . . No. 811**

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By Mr. Stanley of Waltham, a petition (accompanied by bill, House, No. 811) of Thomas M. Stanley and others relative to increasing the circuit breaker income tax credit for persons sixty-five years of age or older who are owners or tenants of residential property. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2915 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 the senior circuit tax breaker 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 2008 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, 2012.