

**SENATE . . . . . No. 1452**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Susan C. Fargo***

*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 breaker tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Susan C. Fargo</i>	
<i>Jennifer E. Benson</i>	<i>37th Middlesex</i>
<i>James B. Eldridge</i>	
<i>Gale D. Candaras</i>	
<i>Bruce E. Tarr</i>	
<i>Robert M. Koczera</i>	<i>11th Bristol</i>

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By Ms. Fargo, a petition (accompanied by bill, Senate, No. 1452) of Susan C. Fargo, Jennifer E. Benson, James B. Eldridge, Gale D. Candaras and other members of the General Court for legislation relative to the senior circuit breaker tax credit. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1273 OF 2009-2010.]

**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Eleven**  
\_\_\_\_\_

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 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 percent  
8 of such total income.

9           SECTION 2. This act shall take effect as of January 1, 2012.