

HOUSE No. 2604

The Commonwealth of Massachusetts

PRESENTED BY:

Kevin G. Honan

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 to prevent homelessness by providing a refundable rent credit for low-income taxpayers.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Kevin G. Honan</i>	<i>17th Suffolk</i>	

HOUSE No. 2604

By Mr. Honan of Boston, a petition (accompanied by bill, House, No. 2604) of Kevin G. Honan for legislation to provide a refundable rent credit for certain low-income taxpayers. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

An Act to prevent homelessness by providing a refundable rent credit for low-income taxpayers.

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 is hereby amended by adding a
2 new subsection (s): - (s) In the case of an individual whose gross income is less than 200 percent
3 of the federal poverty level and who pays rent for his or her principal residence and does not
4 receive any form of rental subsidy that varies with the amount of income and such residence is
5 located in the commonwealth, a credit shall be allowed against the taxes in an amount equal to
6 50 per cent of such rent; provided, however, that such credit shall not exceed \$3,000 for a single
7 person, for a person that qualifies as a head of household under section two (b) of the Code, or
8 for spouses, and, provided further, that one claiming such credit may not also claim the
9 deduction otherwise allowed by subparagraph (9) of paragraph (a) of Part B of section 3 of
10 chapter 62. If the amount of the credit allowed hereunder exceeds the taxpayer's liability, the
11 commissioner shall treat such excess as an overpayment and shall pay the taxpayer the amount of
12 such excess, without interest.