HOUSE No. 2672

The Commonwealth of Massachusetts

PRESENTED BY:

Aaron Michlewitz

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 same-sex marriage equality.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Aaron Michlewitz	3rd Suffolk	1/17/2013
Carl M. Sciortino, Jr.	34th Middlesex	
Sarah K. Peake	4th Barnstable	
Denise Provost	27th Middlesex	
Carlos Henriquez	5th Suffolk	
Jason M. Lewis	Fifth Middlesex	
William N. Brownsberger	Second Suffolk and Middlesex	
Marjorie C. Decker	25th Middlesex	1/24/2013
Paul W. Mark	2nd Berkshire	
Peter V. Kocot	1st Hampshire	
Louis L. Kafka	8th Norfolk	
Paul McMurtry	11th Norfolk	
Tom Sannicandro	7th Middlesex	
Paul Brodeur	32nd Middlesex	
Nick Collins	4th Suffolk	
Kay Khan	11th Middlesex	
Cory Atkins	14th Middlesex	
Martha M. Walz	8th Suffolk	

Christine E. Canavan	10th Plymouth	
Sonia Chang-Diaz	Second Suffolk	
Sal N. DiDomenico	Middlesex and Suffolk	
Michael J. Barrett	Third Middlesex	
Benjamin Swan	11th Hampden	
Aaron Vega	5th Hampden	
David M. Rogers	24th Middlesex	
Gloria L. Fox	7th Suffolk	
Elizabeth A. Malia	11th Suffolk	
Thomas P. Conroy	13th Middlesex	
James J. O'Day	14th Worcester	
Byron Rushing	9th Suffolk	
James B. Eldridge	Middlesex and Worcester	

HOUSE No. 2672

By Mr. Michlewitz of Boston, a petition (accompanied by bill, House, No. 2672) of Aaron Michlewitz and others relative to providing tax credits for certain same sex couples. Revenue.

The Commonwealth of Alassachusetts

In the Year Two Thousand Thirteen

An Act relative to same-sex marriage equality.

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Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

Chapter 62 of the General Laws, as appearing in the 2010 Official Edition, is herby amended by adding the following section:-

Section 65. All taxpayers who are current or retired state employees who reside within the commonwealth, whose spouse receives health benefits from his or her employment with the commonwealth, and must claim that health benefit as taxable income due to the Federal Insurance Contributions Act (FICA) of the Internal Revenue Code 26 U.S.C.A. §§ 3101, 3111, and 3402, shall be entitled to a credit from the commonwealth that shall be the amount that the state employee must pay in taxes as part of his or her imputed income due to the spousal health benefit subtracted from the taxable income of the employee if his or her income was not imputed

plus, any tax imposed by this herein state tax credit.