# HOUSE . . . . . . . . . . . . . . . . No. 2468

# The Commonwealth of Massachusetts

#### PRESENTED BY:

### Tackey Chan

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:	DATE ADDED:
Tackey Chan	2nd Norfolk	1/15/2015
Theodore C. Speliotis	13th Essex	2/3/2015
Bruce J. Ayers	Ist Norfolk	2/3/2015
Denise C. Garlick	13th Norfolk	11/13/2019

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By Mr. Chan of Quincy, a petition (accompanied by bill, House, No. 2468) of Tackey Chan and others for legislation relative to the senior circuit breaker tax credit. Revenue.

## [SIMILAR MATTER FILED IN PREVIOUS SESSION SEE HOUSE, NO. 2525 OF 2013-2014.]

## The Commonwealth of Massachusetts

In the One Hundred and Eighty-Ninth General Court (2015-2016)

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. Section 6 of Chapter 62 of the General Laws, as appearing in the 2006
- 2 Official Edition, is hereby amended by striking out clause (5) of subsection (k) and inserting in
- 3 place thereof the following new clause:-
- 4 (5) the department of revenue shall establish a mechanism by which a married individual

5 not filing jointly shall be allowed a credit under this subsection.

- 6 SECTION 2. The department of revenue shall adopt the mechanism not later than 90
- 7 days after the effective date of this Act.