

**SENATE . . . . . No. 1561**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Karen E. Spilka*

*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 allow single family homeowners to deduct their municipal water, sewer and trash fees from their state income tax.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

*Karen E. Spilka*

*Second Middlesex and Norfolk*

*Michelle M. DuBois*

*10th Plymouth*

**SENATE . . . . . No. 1561**

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By Ms. Spilka, a petition (accompanied by bill, Senate, No. 1561) of Karen E. Spilka and Michelle M. DuBois for legislation to allow single family homeowners to deduct their municipal water, sewer and trash fees from their state income tax. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1417 OF 2013-2014.]

**The Commonwealth of Massachusetts**

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

An Act to allow single family homeowners to deduct their municipal water, sewer and trash fees from their state income tax.

*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. Part B of section 3 of chapter 62 of the General Laws, as appearing in the  
2   2012 Official Edition, is hereby amended by inserting after subparagraph (4) the following new  
3   subparagraph:-

4           (5) an amount equal to the municipal fees for water, sewer, and refuse collection fees  
5   incurred by an individual for his principle place of residence in the Commonwealth.