HOUSE DOCKET, NO. 236 FILED ON: 1/10/2017

# HOUSE . . . . . No. 1489

## 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* | *1/10/2017* |

HOUSE DOCKET, NO. 236 FILED ON: 1/10/2017

# HOUSE . . . . . No. 1489

By Mr. Chan of Quincy, a petition (accompanied by bill, House, No. 1489) of Tackey Chan for legislation relative to the senior circuit breaker tax credit. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *2468* OF 2015-2016.]

## The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court**
**(2017-2018)**

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:*

SECTION 1. Section 6 of Chapter 62 of the General Laws, as appearing in the 2006 Official Edition, is hereby amended by striking out clause (5) of subsection (k) and inserting in place thereof the following new clause:-

(5) the department of revenue shall establish a mechanism by which a married individual not filing jointly shall be allowed a credit under this subsection.

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