

**HOUSE . . . . . No. 2418**

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**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:
<i>Tackey Chan</i>	<i>2nd Norfolk</i>	<i>1/7/2019</i>
<i>Bruce J. Ayers</i>	<i>1st Norfolk</i>	<i>1/29/2019</i>

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By Mr. Chan of Quincy, a petition (accompanied by bill, House, No. 2418) of Tackey Chan and Bruce J. Ayers for legislation relative to the senior circuit breaker tax credit. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 1489 OF 2017-2018.]

**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-First General Court  
(2019-2020)**  
\_\_\_\_\_

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 2016  
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.