

**HOUSE . . . . . No. 2544**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Jay D. Livingstone***

*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 protecting the interests of housing cooperative shareholders.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Jay D. Livingstone</i>	<i>8th Suffolk</i>
<i>David Allen Robertson</i>	<i>19th Middlesex</i>
<i>Tommy Vitolo</i>	<i>15th Norfolk</i>
<i>Elizabeth A. Poirier</i>	<i>14th Bristol</i>
<i>Marjorie C. Decker</i>	<i>25th Middlesex</i>
<i>Jon Santiago</i>	<i>9th Suffolk</i>
<i>Sean Garballey</i>	<i>23rd Middlesex</i>
<i>José F. Tosado</i>	<i>9th Hampden</i>
<i>David Biele</i>	<i>4th Suffolk</i>
<i>Mike Connolly</i>	<i>26th Middlesex</i>

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By Mr. Livingstone of Boston, a petition (accompanied by bill, House, No. 2544) of Jay D. Livingstone and others relative to providing for income tax rental deductions to certain resident shareholders of housing cooperatives. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 3334 OF 2017-2018.]

**The Commonwealth of Massachusetts**

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

An Act protecting the interests of housing cooperative shareholders.

*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 3 of chapter 62 of the General Laws, as appearing in the 2014  
2   Official Edition, is hereby amended by inserting after the word “wife.”, in line 111, the following  
3   words:- Said deduction shall be available to a resident shareholder of a housing cooperative  
4   organized under chapter 156B or chapter 157 who has resided in his or her cooperative unit  
5   throughout the tax year and has not claimed a deduction for real estate taxes or mortgage interest  
6   on the resident shareholder’s federal income tax return.