

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

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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 tax exemptions for home office expenses.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Tackey Chan</i>	<i>2nd Norfolk</i>	<i>8/6/2020</i>

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

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By Mr. Chan of Quincy, a petition (subject to Joint Rule 12) of Tackey Chan relative to tax exemptions for home office expenses. Revenue.

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**The Commonwealth of Massachusetts**

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

An Act relative to tax exemptions for home office expenses.

*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 is hereby amended in  
2 subsection (B)(a) by inserting after subparagraph (19) the following new subparagraph:-

3 “(20) An individual may take into account any miscellaneous itemized deductions for the  
4 taxable year which are unreimbursed expenses paid or incurred by the individual in connection  
5 with the performance of service as an employee; provided, however, such miscellaneous  
6 itemized deductions for any taxable year shall be allowed only to the extent that the aggregate of  
7 such deductions exceeds 2 per cent of adjusted gross income. Requirements for unreimbursed  
8 expenses include that an individual paid or incurred the expense during the tax year and that the  
9 expense was ordinary and necessary. Ordinary expense includes expense commonly recognized  
10 in an individual’s profession. Necessary expense does not include a required expense required by  
11 employer to receive tax deduction.”