

HOUSE No. 2845

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>1/20/2021</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>3/2/2021</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>	<i>3/3/2021</i>
<i>Donald H. Wong</i>	<i>9th Essex</i>	<i>3/4/2021</i>
<i>Daniel Cahill</i>	<i>10th Essex</i>	<i>3/5/2021</i>

HOUSE No. 2845

By Mr. Chan of Quincy, a petition (accompanied by bill, House, No. 2845) of Tackey Chan and others relative to tax exemptions for home office expenses. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

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.”