

HOUSE No. 3072

The Commonwealth of Massachusetts

PRESENTED BY:

Michael J. Soter

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 providing economic COVID-19 relief for the middle-class.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Michael J. Soter</i>	<i>8th Worcester</i>	<i>1/27/2021</i>
<i>Christopher Hendricks</i>	<i>11th Bristol</i>	<i>2/11/2021</i>
<i>Joseph D. McKenna</i>	<i>18th Worcester</i>	<i>2/12/2021</i>
<i>David Allen Robertson</i>	<i>19th Middlesex</i>	<i>2/25/2021</i>
<i>Patrick Joseph Kearney</i>	<i>4th Plymouth</i>	<i>2/26/2021</i>

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By Mr. Soter of Bellingham, a petition (accompanied by bill, House, No. 3072) of Michael J. Soter and others relative to state income tax payments for calendar years 2020 and 2021 for certain individuals. Revenue.

The Commonwealth of Massachusetts

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

An Act providing economic COVID-19 relief for the middle-class.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to provide immediate financial relief for individuals and families in the Commonwealth, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

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. Notwithstanding any general or special law to the contrary, individuals
2 filing taxes under Section 2 of Chapter 62 of the General Laws, who earned an adjustable gross
3 income of \$50,000 or less, or couples filing jointly who earned an adjustable gross income of
4 \$100,000 or less, shall be exempt from making income tax payments under said chapter 62 for
5 taxes due in calendar years 2020 and 2021.

6 Individual and joint filers shall not be eligible for such an exemption if they have been
7 subject to any penalties of said chapter 62 in the last three calendar years.