

**HOUSE . . . . . No. 1633**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Sheila C. Harrington*

*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 collateral consequences of alimony.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Sheila C. Harrington</i>	<i>1st Middlesex</i>	<i>1/21/2021</i>

**HOUSE . . . . . No. 1633**

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By Mrs. Harrington of Groton, a petition (accompanied by bill, House, No. 1633) of Sheila C. Harrington relative to the federal tax collateral consequences of alimony. The Judiciary.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 3701 OF 2019-2020.]

**The Commonwealth of Massachusetts**

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

An Act relative to the collateral consequences of alimony.

*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 53 of chapter 208 of the General Laws, as appearing in the 2016 Official Edition,  
2 is hereby amended by inserting after the word “incomes”, in line 14, the following words:- , if  
3 federally tax deductible, or, if not federally tax deductible, the recipient’s need or 23 per cent to  
4 28 per cent of the difference between the parties’ gross incomes, as