

**HOUSE . . . . . No. 4306**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Rob Consalvo***

*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 updating and expanding the renter’s income tax deduction.**

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Rob Consalvo</i>	<i>14th Suffolk</i>	<i>9/23/2021</i>

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By Mr. Consalvo of Boston, a petition (subject to Joint Rule 12) of Rob Consalvo relative to the income tax deduction for renters. Revenue.

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**The Commonwealth of Massachusetts**

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

An Act updating and expanding the renter’s income tax deduction.

*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. Subparagraph (9) of paragraph (a) of part B of section 3 of chapter 62 of the  
2 General Laws, as appearing in the 2018 Official Edition, is hereby amended by striking out the  
3 figure “\$3,000”, in line 109, and inserting in place thereof the following figure:- \$6,000.

4           SECTION 2. Section 6 of said chapter 62, as amended by section 57 of chapter 358 of the  
5 acts of 2020, is hereby amended by adding the following subsection:-

6           (x) a taxpayer who pays rent for their principal place of residence and such residence is  
7 located in the commonwealth shall be allowed a credit against the taxes imposed by the chapter  
8 if the taxpayer’s Part B adjusted gross income is not more than \$50,000. The credit shall be an  
9 amount equal to 5 per cent of 50 per cent of the total rent paid by the taxpayer in excess of  
10 \$12,000; provided, however, that the credit shall not exceed \$200 for a single person, spouse or a  
11 person that qualifies as head of household under section 2(b) of the Code.