

SENATE No. 1805

The Commonwealth of Massachusetts

PRESENTED BY:

William N. Brownsberger

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 protecting the interests of housing cooperative shareholders.

PETITION OF:

NAME:

William N. Brownsberger

DISTRICT/ADDRESS:

Second Suffolk and Middlesex

SENATE No. 1805

By Mr. Brownsberger, a petition (accompanied by bill, Senate, No. 1805) of William N. Brownsberger for legislation relative to providing for income tax rental deductions to certain resident shareholders of housing cooperatives. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2544 OF 2019-2020.]

The Commonwealth of Massachusetts

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

An Act protecting the interests of housing cooperative shareholders.

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 3 of chapter 62 of the General Laws, is hereby amended in subparagraph (9) by
2 adding the following sentence at the end thereof:- Said deduction shall be available to a resident
3 shareholder of a housing cooperative organized under chapter 156B or chapter 157 who has
4 resided in his or her cooperative unit throughout the tax year and has not claimed a deduction for
5 real estate taxes or mortgage interest on the resident shareholder’s federal income tax return.