

**HOUSE . . . . . No. 2750**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Rob Consalvo and Kate Lipper-Garabedian***

*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>1/18/2023</i>
<i>Kate Lipper-Garabedian</i>	<i>32nd Middlesex</i>	<i>1/18/2023</i>
<i>Carol A. Doherty</i>	<i>3rd Bristol</i>	<i>2/8/2023</i>
<i>Rodney M. Elliott</i>	<i>16th Middlesex</i>	<i>2/8/2023</i>
<i>Jennifer Balinsky Armini</i>	<i>8th Essex</i>	<i>2/8/2023</i>
<i>Steven Ultrino</i>	<i>33rd Middlesex</i>	<i>2/8/2023</i>
<i>James K. Hawkins</i>	<i>2nd Bristol</i>	<i>2/8/2023</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	<i>2/28/2023</i>
<i>Lydia Edwards</i>	<i>Third Suffolk</i>	<i>4/4/2023</i>

**HOUSE . . . . . No. 2750**

By Representatives Consalvo of Boston and Lipper-Garabedian of Melrose, a petition (accompanied by bill, House, No. 2750) of Rob Consalvo, Kate Lipper-Garabedian and others relative to the income tax deduction for renters. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 4306 OF 2021-2022.]

**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-Third General Court  
(2023-2024)**

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.