

# HOUSE . . . . . No. 2780

---

## The Commonwealth of Massachusetts

PRESENTED BY:

***Michelle M. DuBois***

*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 establishing the Covid-19 pandemic emergency tax payer relief exemption and refund for income taxes on 2020 unemployment benefits up to \$10,100 in unemployment compensation.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Michelle M. DuBois</i>	<i>10th Plymouth</i>	<i>1/19/2023</i>

# HOUSE . . . . . No. 2780

---

By Representative DuBois of Brockton, a petition (accompanied by bill, House, No. 2780) of Michelle M. DuBois for legislation to provide for income tax exemptions and refunds for certain calendar year 2020 unemployment assistance benefits. Revenue.

---

## The Commonwealth of Massachusetts

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

An Act establishing the Covid-19 pandemic emergency tax payer relief exemption and refund for income taxes on 2020 unemployment benefits up to \$10,100 in unemployment compensation.

*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. Paragraph (a) of Part B of section 3 of chapter 62 of the General Laws, as  
2     appearing in the 2020 Official Edition is hereby amended by adding after subparagraph (19), in  
3     line 360, the following subparagraph:-

4           (20) The amount of unemployment assistance received by the taxpayer for the 2020  
5     taxable year.

6           SECTION 2. Notwithstanding any general or special law to the contrary, the Department  
7     of Revenue shall issue a refund to any individual earning less than \$150,000 in the 2020 taxable  
8     year, who paid state income taxes on or had income taxes withheld from unemployment  
9     assistance benefits for the 2020 taxable year in an amount equal to said payment or withholding  
10    on the first \$10,100 of unemployment compensation on or before 90 days of the effective date of  
11    this act.