

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.