

HOUSE No. 3661

The Commonwealth of Massachusetts

PRESENTED BY:

Carol A. Doherty

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 a tax exemption for pension income for certain senior citizens of the Commonwealth.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Carol A. Doherty</i>	<i>3rd Bristol</i>	<i>1/19/2023</i>
<i>Ryan M. Hamilton</i>	<i>15th Essex</i>	<i>2/2/2023</i>
<i>Rodney M. Elliott</i>	<i>16th Middlesex</i>	<i>2/9/2023</i>
<i>James K. Hawkins</i>	<i>2nd Bristol</i>	<i>2/9/2023</i>
<i>Patrick M. O'Connor</i>	<i>First Plymouth and Norfolk</i>	<i>2/9/2023</i>
<i>Paul McMurtry</i>	<i>11th Norfolk</i>	<i>2/19/2023</i>
<i>Peter Capano</i>	<i>11th Essex</i>	<i>2/19/2023</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>	<i>2/27/2023</i>
<i>Paul R. Feeney</i>	<i>Bristol and Norfolk</i>	<i>3/7/2023</i>

HOUSE No. 3661

By Representative Doherty of Taunton, a petition (accompanied by bill, House, No. 3661) of Carol A. Doherty and others for legislation to establish a tax exemption for pension income for certain senior citizens. Revenue.

The Commonwealth of Massachusetts

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

An Act establishing a tax exemption for pension income for certain senior citizens of the Commonwealth.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Subsection (b) of part B of section 3 of chapter 62 of the General Laws, as appearing in
2 the 2020 Official Edition, is hereby amended by inserting after clause (5) the following clause:-

3 (6) (A) For purposes of this clause, “taxable pension income” shall mean pension income
4 that is taxable under section 2.

5 (B) A taxpayer shall be exempt from the tax under this chapter on the first \$20,000 of
6 taxable pension income.

7 (C) A taxpayer shall be exempt from the tax under this chapter on 100 per cent of taxable
8 pension income if the taxpayer has paid over 20 years of tax on taxable pension income.

9 (D) For the purposes of this clause the taxpayer shall be:

10 (i) a resident of the commonwealth;

- 11 (ii) over the age of 65; and
- 12 (iii) at or below the area median income where the taxpayer resides as defined by the
- 13 department of housing and community development.