

**SENATE . . . . . No. 1817**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Ryan C. Fattman*

*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 relative to the state personal income tax for low-income earners.

PETITION OF:

NAME:

*Ryan C. Fattman*

DISTRICT/ADDRESS:

*Worcester and Hampden*

**SENATE . . . . . No. 1817**

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By Mr. Fattman, a petition (accompanied by bill, Senate, No. 1817) of Ryan C. Fattman for legislation relative to the state personal income tax for low-income earners. Revenue.

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**The Commonwealth of Massachusetts**

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

An Act relative to the state personal income tax for low-income earners.

*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. Section 5 of chapter 62 of the General Laws, as appearing in the 2020  
2 Official Edition, is hereby amended by striking out line 6 and inserting in place thereof the  
3 following:-

4           (1) In the case of a single person, twelve thousand nine hundred fifty dollars, or

5           SECTION 2. Section 5 of chapter 62 of the general laws is further amended by striking  
6 out lines 7 through 10 and inserting in place thereof the following:-

7           (2) in the case of a husband and wife filing a joint return, twenty five thousand nine  
8 hundred dollars plus the deductions allowed under the following provisions of paragraph (b) of  
9 subsection (B) of section three of this chapter, or a person filing as a head of household, nineteen  
10 thousand four hundred dollars plus the deductions allowed under the following provisions of  
11 paragraph (b) of subsection (B) of section three of this chapter.