

**SENATE . . . . . No. 1825**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Barry R. Finegold, (BY REQUEST)***

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*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 Massachusetts senior circuit breaker tax credit.

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PETITION OF:

NAME:

DISTRICT/ADDRESS:

*Kevin Murphy*

**SENATE . . . . . No. 1825**

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By Mr. Finegold (by request), a petition (accompanied by bill, Senate, No. 1825) of Kevin Murphy for legislation relative to the Massachusetts senior circuit breaker tax credit. Revenue.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-Third General Court  
(2023-2024)**  
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An Act relative to the Massachusetts senior circuit breaker tax credit.

*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 6 of Chapter 62 of the General Laws, as appearing in the 2020 Official Edition, is  
2 hereby amended by inserting after the word “home”, the fourth time it appears in subsection  
3 (k)(1), the following new words:-

4           and is not subject to a minimum lot size per zoning regulations by the city or town. In  
5 cities and towns where zoning dictates a minimum lot size, the assessed value of the dwelling  
6 and minimum lot size will determine the eligibility of the taxpayer for the credit.