

SENATE No. 1866

The Commonwealth of Massachusetts

PRESENTED BY:

Jason M. Lewis

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 preventing high-income tax avoidance.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | |
|---------------------------------|--|------------------|
| <i>Jason M. Lewis</i> | <i>Fifth Middlesex</i> | |
| <i>Jack Patrick Lewis</i> | <i>7th Middlesex</i> | <i>1/26/2023</i> |
| <i>Erika Uytterhoeven</i> | <i>27th Middlesex</i> | <i>1/26/2023</i> |
| <i>Sal N. DiDomenico</i> | <i>Middlesex and Suffolk</i> | <i>2/1/2023</i> |
| <i>Michael D. Brady</i> | <i>Second Plymouth and Norfolk</i> | <i>2/1/2023</i> |
| <i>Carmine Lawrence Gentile</i> | <i>13th Middlesex</i> | <i>2/3/2023</i> |
| <i>Julian Cyr</i> | <i>Cape and Islands</i> | <i>2/7/2023</i> |
| <i>Liz Miranda</i> | <i>Second Suffolk</i> | <i>2/10/2023</i> |
| <i>James B. Eldridge</i> | <i>Middlesex and Worcester</i> | <i>2/13/2023</i> |
| <i>Jacob R. Oliveira</i> | <i>Hampden, Hampshire and Worcester</i> | <i>2/13/2023</i> |
| <i>Joanne M. Comerford</i> | <i>Hampshire, Franklin and Worcester</i> | <i>2/15/2023</i> |
| <i>Rebecca L. Rausch</i> | <i>Norfolk, Worcester and Middlesex</i> | <i>2/17/2023</i> |
| <i>Adam Gomez</i> | <i>Hampden</i> | <i>2/21/2023</i> |
| <i>Danillo A. Sena</i> | <i>37th Middlesex</i> | <i>2/23/2023</i> |
| <i>Patricia D. Jehlen</i> | <i>Second Middlesex</i> | <i>2/28/2023</i> |
| <i>Vanna Howard</i> | <i>17th Middlesex</i> | <i>2/28/2023</i> |
| <i>Pavel M. Payano</i> | <i>First Essex</i> | <i>3/8/2023</i> |
| <i>Paul W. Mark</i> | <i>Berkshire, Hampden, Franklin and</i> | <i>3/13/2023</i> |

| | | |
|-----------------------|----------------------------|------------------|
| | <i>Hampshire</i> | |
| <i>Rita A. Mendes</i> | <i>11th Plymouth</i> | <i>4/11/2023</i> |
| <i>Paul R. Feeney</i> | <i>Bristol and Norfolk</i> | <i>4/13/2023</i> |

SENATE No. 1866

By Mr. Lewis, a petition (accompanied by bill, Senate, No. 1866) of Jason M. Lewis, Jack Patrick Lewis, Erika Uyterhoeven, Sal N. DiDomenico and other members of the General Court for legislation to prevent high-income tax avoidance. Revenue.

The Commonwealth of Massachusetts

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

An Act preventing high-income tax avoidance.

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 6 of chapter 62C of the General Laws, as appearing in the 2020
2 Official Edition, is hereby amended by adding the following sentence at the end of the final
3 paragraph of subsection (a):- A married couple must file a joint return for any year in which they
4 file a joint federal income tax return.

5 SECTION 2. The provisions of this Act shall apply to all tax years commencing after
6 December 31, 2022.