

SENATE No. 1920

The Commonwealth of Massachusetts

PRESENTED BY:

Patrick M. O'Connor

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 relieving minors of income tax obligations.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Patrick M. O'Connor</i>	<i>First Plymouth and Norfolk</i>	
<i>Paul W. Mark</i>	<i>Berkshire, Hampden, Franklin and Hampshire</i>	<i>1/26/2023</i>
<i>Susannah M. Whipps</i>	<i>2nd Franklin</i>	<i>1/27/2023</i>
<i>Michael O. Moore</i>	<i>Second Worcester</i>	<i>2/1/2023</i>

SENATE No. 1920

By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1920) of Patrick M. O'Connor, Paul W. Mark, Susannah M. Whipps and Michael O. Moore for legislation relative to relieving minors of income tax obligations. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1970 OF 2021-2022.]

The Commonwealth of Massachusetts

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

An Act relative to relieving minors of income tax obligations.

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 4 of Chapter 62 of the general laws, as so appearing, is hereby amended by
2 striking the first sentence and replacing it with the following:-

3 “Residents over the age of 18 shall be taxed on their taxable income, and non-residents
4 over the age of 18 shall be taxed to the extent specified in section 5A on their taxable income, as
5 follows”.