

HOUSE No. 3081

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>1/16/2025</i>
<i>James K. Hawkins</i>	<i>2nd Bristol</i>	<i>2/11/2025</i>

HOUSE No. 3081

By Representative Doherty of Taunton, a petition (accompanied by bill, House, No. 3081) of Carol A. Doherty and James K. Hawkins relative to establishing tax exemptions for pension income for certain senior citizens of the Commonwealth. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

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

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

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

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

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

- 11 (i) a resident of the commonwealth;
- 12 (ii) over the age of 65; and
- 13 (iii) at or below the area median income where the taxpayer resides as defined by the
- 14 Department of Housing and Community Development.