

HOUSE No. 3165

The Commonwealth of Massachusetts

PRESENTED BY:

Jay D. Livingstone

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 protecting the interests of housing cooperative shareholders.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Jay D. Livingstone</i>	<i>8th Suffolk</i>	<i>1/15/2025</i>

HOUSE No. 3165

By Representative Livingstone of Boston, a petition (accompanied by bill, House, No. 3165) of Jay D. Livingstone relative to tax deductions for housing cooperative shareholders. Revenue.

The Commonwealth of Massachusetts

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

An Act protecting the interests of housing cooperative shareholders.

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 3 of chapter 62 of the General Laws, as appearing in the 2022 Official Edition, is
2 hereby amended by inserting after the word “wife.”, in line 111, the following words:- Said
3 deduction shall be available to a resident shareholder of a housing cooperative organized under
4 chapter 156B or chapter 157 who has resided in his or her cooperative unit throughout the tax
5 year and has not claimed a deduction for real estate taxes or mortgage interest on the resident
6 shareholder’s federal income tax return.