

HOUSE No. 3172

The Commonwealth of Massachusetts

PRESENTED BY:

Marc T. Lombardo

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 taxes for tipped wages.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Marc T. Lombardo</i>	<i>22nd Middlesex</i>	<i>1/9/2025</i>

HOUSE No. 3172

By Representative Lombardo of Billerica, a petition (accompanied by bill, House, No. 3172) of Marc T. Lombardo relative to taxes for tipped wages. Revenue.

The Commonwealth of Massachusetts

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

An Act relative to taxes for tipped wages.

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 1 of chapter 62 of the General Laws, as most recently amended by
2 section 100 of chapter 140 of the acts of 2024, is hereby further amended by adding the
3 following paragraph:-

4 (s) “Tipped wage”, a sum of money, including any amount designated by a credit card
5 patron, a gift or a gratuity, given as an acknowledgment of any service performed by a wait staff
6 employee, service employee or service bartender.

7 SECTION 2. Paragraph (b) of part B of section 3 of said chapter 62, as appearing in the
8 2022 Official Edition, is hereby amended by adding the following subparagraph:-

9 (6) An amount equal to the tipped wages earned by the taxpayer within the taxable year.