

HOUSE No. 3198

The Commonwealth of Massachusetts

PRESENTED BY:

John Francis Moran and Nick Collins

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 senior tax credits.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>John Francis Moran</i>	<i>9th Suffolk</i>	<i>1/17/2025</i>
<i>Nick Collins</i>	<i>First Suffolk</i>	<i>1/17/2025</i>

HOUSE No. 3198

By Representative John Francis Moran of Boston and Senator Collins, a joint petition (accompanied by bill, House, No. 3198) of John Francis Moran and Nick Collins relative to senior tax credits. Revenue.

The Commonwealth of Massachusetts

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

An Act relative to senior tax credits.

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. Clause (ii) of paragraph (3) of subsection (k) of section 6 of chapter 62 of
2 the General Laws, as appearing in the 2022 Official Editon, is hereby amended by inserting after
3 the figure “\$600,000” the following words:- for taxable years beginning before January 1, 2025.

4 SECTION 2. Paragraph (4) of said subsection (k) of said chapter 6 of said chapter 62, as
5 so appearing, is hereby amended by inserting after the word “2005”, the second time it appears,
6 the following words:- and before January 1, 2025.

7 SECTION 3. Said paragraph (4) of said subsection (k) of said chapter 6 of said chapter
8 62, as so appearing, is hereby further amended by inserting after the second sentence the
9 following sentence:- For a taxable year beginning on or after January 1, 2025, the income and
10 credit limits in this subsection shall be increased by amounts equal to such income and credit
11 limits multiplied by the cost-of-living adjustment for the calendar year in which such taxable

- 12 year begins, and the assessed valuation of the residence in this subsection shall not exceed
- 13 \$1,500,000.