

**HOUSE . . . . . No. 3210**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Alice Hanlon Peisch*

*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 making the fair share tax more equitable.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Alice Hanlon Peisch</i>	<i>14th Norfolk</i>	<i>1/17/2025</i>

**HOUSE . . . . . No. 3210**

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By Representative Peisch of Wellesley, a petition (accompanied by bill, House, No. 3210) of Alice Hanlon Peisch relative to taxable income under the fair share tax, so-called. Revenue.

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**The Commonwealth of Massachusetts**

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

An Act making the fair share tax more equitable.

*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 at the end thereof the following:-

3           D. In determining taxable income for the 4 per cent surtax required by Article 44 of  
4 Amendments of the Constitution, income derived from the sale of a primary residence shall be  
5 exempt, unless the gain is equal to or greater than two and a half million dollars. The term  
6 “primary residence” shall mean a principal home or domicile occupied by a household member  
7 not less than 9 months prior to the date of sale of the primary residence. The exemption in this  
8 part shall be in addition to any other exemption provided for in this section.