

**HOUSE . . . . . No. 3216**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Orlando Ramos***

*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 supporting home sales to first-time home buyers.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Orlando Ramos</i>	<i>9th Hampden</i>	<i>1/15/2025</i>

# HOUSE . . . . . No. 3216

By Representative Ramos of Springfield, a petition (accompanied by bill, House, No. 3216) of Orlando Ramos relative to tax credits for home sales to first-time home buyers. Revenue.

## The Commonwealth of Massachusetts

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

An Act supporting home sales to first-time home buyers.

*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 6 of chapter 62 of the General Laws is hereby amended by adding the following  
2 subsection:-

3 (jj) A taxpayer shall be allowed a credit against the taxes imposed by this chapter in an  
4 amount equal to 50 per cent of the capital gain income from the sale of a residential property to a  
5 first-time home buyer for use as their primary residence; provided, that the sale price of the  
6 property is less than \$750,000; provided further, that the residential property contains 4 or fewer  
7 residential dwelling units; and provided further, that such credit shall not exceed \$7,500 for a  
8 single person, married person filing a separate return, head of household or married persons  
9 filing jointly.