HOUSE DOCKET, NO. 4224 FILED ON: 1/17/2025

HOUSE . . . . . No. 3251

The Commonwealth of Massachusetts

PRESENTED BY:

Michael J. Soter

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 to exclude tipped wages from taxable income.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Michael J. Soter	*8th Worcester*	*1/17/2025*
Steven George Xiarhos	*5th Barnstable*	*2/4/2025*
Joseph D. McKenna	*18th Worcester*	*2/6/2025*
Marcus S. Vaughn	*9th Norfolk*	*3/10/2025*
Patrick M. O'Connor	*First Plymouth and Norfolk*	*3/26/2025*

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HOUSE . . . . . No. 3251

By Representative Soter of Bellingham, a petition (accompanied by bill, House, No. 3251) of Michael J. Soter and others for legislation relative to exclude tipped wages from taxable income. Revenue.

The Commonwealth of Massachusetts

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

An Act to exclude tipped wages from taxable income.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

Chapter 62 of the General Laws of Massachusetts is hereby amended by inserting the following subsection after Section 3(B)(a)(20):

"(21) Such net amount of the Part B adjusted gross income received as tips by an employee, as defined in Chapter 149, Section 152A."