

**HOUSE . . . . . No. 3251**

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

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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.

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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 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:*

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

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