

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Steven S. Howitt

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 the tax exemption status of municipal employee pensions.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Steven S. Howitt</i>	<i>4th Bristol</i>	<i>1/10/2025</i>

HOUSE No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2834 OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act relative to the tax exemption status of municipal employee pensions.

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. Section 19 of Chapter 32 of the General Laws, as appearing in the 2022
2 Official Edition, is hereby amended after the word “process”, in line 10, by adding the following
3 words:- “Massachusetts residents, who are retired municipal employees of the state of Rhode
4 Island, shall be eligible for a Massachusetts income tax exemption for the first \$10,000 of a
5 Rhode Island municipal retirement pension, or any additional municipal pensions the resident
6 may be receiving. This provision shall be applied to a municipal pension, or pensions of up to
7 \$50,000 per year.”

8 SECTION 2. This act shall take effect upon its passage.