

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Christopher M. Markey

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 status of alimony.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Christopher M. Markey</i>	<i>9th Bristol</i>	<i>1/13/2025</i>

HOUSE No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 1660 OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act relative to the tax status of alimony.

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 53 of chapter 208 of the General Laws, as appearing the 2022
2 Official Edition, is hereby amended by striking out subsection b and inserting in place thereof the
3 following :-

4 (b) (i) Except for reimbursement alimony or circumstances warranting deviation for other
5 forms of alimony, the amount of alimony should generally not exceed the recipient's need or 30
6 to 35 per cent of the difference between the parties' gross incomes, if federally tax deductible, or,
7 if not federally tax deductible as of January 1, 2019, the recipient's need or 23 per cent to 28 per
8 cent of the difference between the parties' gross incomes, as established at the time of the order
9 being issued. Subject to subsection (c), income shall be defined as set forth in the Massachusetts
10 child support guidelines.

11 (b) (ii) The provisions of this Act shall only apply to alimony orders entered on or after
12 January 1, 2019 or to any existing alimony agreement entered into prior to the 2019 that is
13 modified on or after January 1, 2019.