

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Kevin G. Honan

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 providing tax relief for rent-burdened individuals and families.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Kevin G. Honan</i>	<i>17th Suffolk</i>	<i>1/17/2025</i>

HOUSE No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2830 OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act providing tax relief for rent-burdened individuals and families.

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 3(B)(a)(9) of Chapter 62 of the General Laws, as appearing in the
2 2018 Official Edition, is hereby amended by striking out the text and inserting in place thereof
3 the following:-

4 (9) In the case of an individual who pays rent for his principal place of residence and
5 such residence is located in the commonwealth, an amount equal to 50 per cent of such rent;
6 provided, however, that such deduction shall not exceed \$4,100 for a single person, for a person
7 that qualifies as a head of household under section two (b) of the Code, or for spouses, increased
8 by an amount equal to the deduction limit multiplied by the cost-of-living adjustment for the
9 calendar year in which the taxable year begins; provided, that the household income of eligible
10 taxpayers shall not exceed 100 percent of the area median income, as defined by the United
11 States Department of Housing and Urban Development. For the purposes of this section, the term

12 “cost-of-living adjustment” means, for any calendar year, the percentage, if any, by which the
13 consumer price index for the preceding calendar year exceeds the consumer price index, as
14 defined in section 1 of the Code, for calendar year 2021. The commissioner shall adopt
15 regulations necessary for the implementation of this section.

16 SECTION 2. This act shall apply to taxable years beginning on or after January 1, 2022.