

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Lindsay N. Sabadosa and Joanne M. Comerford

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 equal state tax treatment for foreign Social Security-equivalent benefits.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Lindsay N. Sabadosa</i>	<i>1st Hampshire</i>	<i>2/10/2026</i>
<i>Joanne M. Comerford</i>	<i>Hampshire, Franklin and Worcester</i>	<i>2/10/2026</i>

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[Pin Slip]

The Commonwealth of Massachusetts

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

An Act relative to equal state tax treatment for foreign Social Security-equivalent benefits.

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

1 Paragraph (2) of subsection (a) of section 2 of chapter 62 of the General Laws, as
2 appearing in the 2024 Official Edition, is hereby amended by striking out subparagraph (H) and
3 inserting in place thereof the following subparagraph:-

4 (H) Social security benefits included in federal gross income under section 86 of the
5 Code and foreign government pension benefits that are the equivalent of United States Social
6 Security benefits, as recognized by a reciprocal tax treaty between the United States and a
7 foreign country.