

SENATE No. 1970

The Commonwealth of Massachusetts

PRESENTED BY:

Lydia Edwards

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 renter relief tax credit.

PETITION OF:

NAME:

Lydia Edwards

DISTRICT/ADDRESS:

Third Suffolk

SENATE No. 1970

By Ms. Edwards, a petition (accompanied by bill, Senate, No. 1970) of Lydia Edwards for legislation to provide an increase in the renter relief tax credit. Revenue.

The Commonwealth of Massachusetts

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

An Act providing renter relief tax credit.

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. Subparagraph (9) of paragraph (a) of part B of section 3 of chapter 62 of the
2 General Laws, as appearing in the 2022 Official Edition, is hereby amended by striking out the
3 figure “\$3,000”, in line 109, and inserting in place thereof the following figure:- \$9,000.

4 SECTION 2. Section 6 of said chapter 62, as amended by section 57 of chapter 358 of the
5 acts of 2020, is hereby amended by adding the following subsection:-

6 (x) a taxpayer who pays rent for their principal place of residence and such residence is
7 located in the commonwealth shall be allowed a credit against the taxes imposed by the chapter
8 if the taxpayer’s Part B adjusted gross income is not more than \$75,000. The credit shall be an
9 amount equal to 15 per cent of 50 per cent of the total rent paid by the taxpayer in excess of
10 \$12,000; provided, however, that the credit shall not exceed \$3,000 for a single person, spouse or
11 a person that qualifies as head of household under section 2(b) of the Code.