

SENATE No. 1971

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 creating a graduated deed excise tax for affordable housing.

PETITION OF:

NAME:

Lydia Edwards

DISTRICT/ADDRESS:

Third Suffolk

SENATE No. 1971

By Ms. Edwards, a petition (accompanied by bill, Senate, No. 1971) of Lydia Edwards for legislation to create a graduated deed excise tax for affordable housing. Revenue.

The Commonwealth of Massachusetts

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

An Act creating a graduated deed excise tax for affordable housing.

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 1 of chapter 64D of the General Laws, as appearing in the 2022
2 Official Edition, is hereby amended by adding the following after the words “after two dollars”
3 as it appears the second time and before the word “provided”:-

4 “hereafter referred to as the existing rate”.

5 And in said section, after the words “two dollars” and before the word
6 “Notwithstanding” the following words:-

7 however, for sales exceeding \$250,000 but less than \$500,000, 1.1 multiplied by the
8 existing rate; for sales exceeding \$500,000 but less than \$1,000,000, 1.6 multiplied by the
9 existing rate, for sales exceeding \$1,000,000 but less than \$2,000,000 1.8 multiplied by the
10 existing rate; for sales exceeding \$2,000,000 the existing rate multiplied by 2.

11 SECTION 2. Said section 1 of chapter 64D is hereby further amended by inserting after
12 the words "or the United States or any of their agencies are a party." the following words:-

13 "The Executive Office of Housing and Livable Communities shall equally divide such
14 tax revenue to initiatives to address the housing crisis and to fund the Affordable Housing Act
15 initiatives as established in chapter 150 of the Acts of 2024."